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AN ESSAY ON ENGLISH GRAMMAR.
Adapted to the Use of Gentlemen, Merchants,
Traders, and Schools.
By W. PEREY, Minister of the Academy at Reading.

EDINBURGH.
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E N G L I S H G R A M M A R,

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AS A SMALL TESTIMONY

OF GRATITUDE AND ESTEEM,

BY HIS

MOST HUMBLE,

MOST OBEDIENT,

A N D

DEVOTED SERVANT,

WILLIAM PERRY.

TO
JOHN DELAVALL, ESQ.

THE FOLLOWING TREATISE OF
ARTHUR MERTON
BOOK-KEEPER

ENGLISH GRAMMAR,
AS A SMALL TESTIMONY
OF GRATITUDE AND ESTEEM

BY HIS
MOST HUMBLE
MOST OBEDIENT
AND
DEVOTED SERVANT,

WILLIAM PERRIN.

P R E F A C E.

IT will be no wonder, if the Public should be surpris'd to see the following new treatise of Arithmetic, Book-keeping, and English Grammar, when we reflect upon the multiplicity of able authors who have written upon these subjects,

FROM this consideration alone, some persons, without examining its contents, may deem it either useless or nugatory: but I flatter myself, the more judicious part of mankind, will give it a fair trial, before sentence be pronounced; by whose candid and impartial judgment, I wish to stand or fall.

THAT the following sheets have been compos'd with mature deliberation, originated from experience, and calculated principally for public utility, is a truth the author ventures to assert: and, if they should be found worthy of their notice, he hopes to enjoy a share of their esteem.

IN the treatise of Arithmetic, a number of rules foreign to trade and commerce are expunged, many new cases substituted in their room, and those rules which are more essentially connected with, and applicable to business, particularly, the rules of Practice, are largely and explicitly handled, so as to render them of singular importance in mercantile affairs,

IN

IN the complete system of *Common Book-keeping*, which is written upon, and digested in an entire new plan, my principal aim has been to inculcate a thorough knowledge of the most valuable part of book-keeping, viz. that of drawing out, and negotiating of bills of exchange, promissory notes, receipts, bills of parcels, bills on book debts, accompts current, &c.; of which there are a multitude of examples deduced from the work itself, and explained in so clear a manner, as cannot fail to be of the utmost utility to youth who are designed for business, to those persons already engaged therein, and to the generality of mankind.

It is notorious, that all arts and sciences, trade and commerce, do absolutely depend upon Arithmetic; and therefore, to further its perfection, and facilitate its progress to youth, is as laudable in the attempt, as it is useful in the end.

EXPERIENCE has convinced me, that the common questions of arithmetic given to youth at schools, are insufficient to qualify them for entering into commerce. That I might assist them in this useful and indispensable branch of their studies, I have omitted to set down the amount of each line in the Waste-Books of both Single and Double Entry, which affords them a variety of examples pertaining to trade; and, in order to remove every seeming difficulty in performing them, I have placed references in the margin, shewing by what rule, and under which case, they may be wrought most expeditiously.

BEING

BEING sensible of the great inconveniency which retail traders labour under, for want of a method to collect the separate accompts of different persons, to whom goods have been sold at several times, whereof the amount is so trifling, as not to merit a place in the Ledger, and which accompts can no otherwise be ascertained, than by searching from one end of the Waste-Book to the other, I have herein laid down an infallible and explicit method, and given a variety of examples, by which they may bring, in one folio of the Waste-Book of the Common Book-Keeping, all accompts of this kind: a method which claims, their attention, and, if adopted, may prove greatly to their advantage.

THE treatise of Book-Keeping by Double Entry is small, but explicit. I should have enlarged it, were I not assured, that the common method is most useful: and, as an apology to the Public for its brevity, I dare boldly affirm, that he who is master of *both*, having every other requisite accomplishment, may be employed as clerk in the first merchant's accompting house in this kingdom.

THE English Grammar is written, neither in an uninstru-
ctive prolixity, nor an affected brevity. In the choice of the medium, care has been taken to insert whatever is requisite, for the attainment of a thorough knowledge of our native language, the study whereof is become almost universal. The first and sixth rules for the division of syllables, are diametrically opposite to those heretofore laid down: yet I presume, the Public, in general, will be convinced of their utility and superiority, and adopt them
in

in our seminaries, which will prove highly beneficial to youth, in acquiring a just pronunciation.

I HAVE given a variety of examples in *bad* English, to be made into *good*, this being a most excellent method to make persons understand the principles of the language; and an explanation of the common abbreviations used in business and writing, together with proper directions for addressing persons of every rank and condition of life.

THE author does not presume to offer this work as *perfect*: On the contrary, he expects there may be matter for critics to exercise their spleen upon, and with whose *criticism* he has been threatened when it was in *embryo*. He has done his utmost, for the service of the Public; and therefore, hopes his endeavours will meet with a favourable reception. He would be greatly obliged to the candid and judicious, for their kind remarks, which shall be thankfully received, and duly attended to, that, if a second edition should be wanted, it may approximate the nearer to perfection, and be rendered *equal*, if not *preferable* to any, the best work of its kind yet published.

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BOOK-KEEPING by DOUBLE ENTRY.

<i>Waste-book</i>
<i>Journal</i>
<i>Ledger</i>
<i>Cash-book</i>

ENGLISH GRAMMAR

ERRA-

T R A T A

IN THE ARTS

- Page 16. line 6. for anchor, read make.
- 22. — 17. for both, read do.
- 44. — 18. for both, read do.
- 63. — 19. for weight, read weight.
- 73. — 20. for the next higher, as make one of that lower.
- 74. — 21. for the next higher, as make one of the next higher.
- 75. — 22. for 25 crowns, read 25 half crowns.
- 76. — 23. for bottom, for diameter, read circumference.
- 77. — 24. for middle, read third.
- 78. — 25. for 25 yards, read 25 yards.
- 79. — 26. for bottom, and first 25, read 25.
- 80. — 27. for 25, read 25.
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E R R A T A.

IN THE ARITHMETIC.

- Page 16. line 6. *for anchor, read anker.*
- 42. — *ult. for doth, read do.*
- 44. — *penult. for $9\frac{1}{2}$ d. read $9\frac{1}{4}$ d.; and, line ult. for $6\frac{1}{2}$ d. read $6\frac{1}{4}$ d.*
- 63. — 13. *for weights, read weight.*
- 73. — 13. *for the next higher, as make one of that lower, read that name, as make one of the next higher.*
- 74. — 13. *for 75 crowns, read 75 half crowns.*
- 79. — 9 *from bottom, for diameter, read circumference.*
- 98. — 12 *ditto, for middle, read third.*
- 121. — *ult. for 72 yards, read 172 yards.*
- 150. — 13 *from bottom, dele and tret 4 lb. per 104 lb.*
- 151. — 6. *for $26\frac{1}{4}$ lb. read $24\frac{1}{4}$ lb.; and, line 8. for 1s $7\frac{3}{4}$ d. read os. 4d.*
- 154. — 5. *from bottom, for 5l 1s 9 $\frac{1}{2}$ d. read 1s $4\frac{1}{4}$ d. $\frac{147}{100}$.*
- 155. — 8. *ditto, for 1677l. 5s. read 1677l. os. 6d.; and, line 4. ditto, for 3s per cent. read 3 $\frac{1}{2}$ per cent.*
- 158. — 17. *for 45l. read 48l.*
- 159. — 5. *for discount, read present value.*
- 164. — 5. *for 7036lb. read 7020lb.*
- 166. — 17. *for As $1\frac{1}{2}$ d. is to 1s. &c. read As 1s. is to $1\frac{1}{2}$ d. &c.; and, line 21. for As 2s. 6d. is to 1l. &c. read As 1l. is to 2s. 6d. &c.*
- 170. — 16. *for 4043. &c. read 4044. &c.*

BOOK-KEEPING by SINGLE ENTRY.

JOURNAL.

- 6. — 18. *for page . read page 2.*

LEDGER.

- 11. — 16. *(in some copies only) for 1l. 17s. 7d. read 1l. 11s. 7d.*

Of ARITHMETIC.

ARITHMETIC is the art of reckoning or accompting by numbers, and is comprised in the five following fundamental rules, viz. Numeration, Addition, Subtraction, Multiplication and Division.

Of NUMERATION.

NUMERATION, or Notation, teaches to read or write down any sum or number, by these ten characters, 1, 2, 3, 4, 5, 6, 7, 8, 9, 0; every one of which, except the cypher, hath different values, according to the place it stands in, as may be seen from the following

T A B L E.

123,987,654,321	Hundreds of thousands of millions,
23,987,654,321	Tens of thousands of millions.
3,987,654,321	Thousands of millions.
987,654,321	Hundreds of millions.
87,654,321	Tens of millions.
7,654,321	Millions.
654,321	Hundreds of thousands,
54,321	Tens of thousands.
4,321	Thousands.
321	Hundreds.
21	Tens.
1	Units.

* A

Ex:

E X A M P L E S.

Write down in proper figures the following numbers, viz.

Seventeen.

Seventy-one.

Seven hundred and seven.

Three thousand and nineteen.

Twenty-eight thousand, three hundred and one.

Eight hundred thousand, four hundred and fourteen.

Nine millions, one hundred thousand and sixteen.

Sixty-three millions, four hundred and twenty-three thousand, nine hundred and eighty-one.

Four hundred and thirty-six millions, five hundred and forty-two thousand, eight hundred and sixty-eight.

Write down in words at length the following numbers, viz.

8.—14.—70.—106.—3418.—28463.—814709.—3600321.
—23521716.—318914726.

A less literal number placed after a greater, commonly augments its value; if put before, diminishes it.

The chief Roman numbers are, I, 1. V, 5. X, 10. L, 50. C, 100. D or CD, 500. M or CDD, 1000. MCD, is 5000. MCCC, is 50000. and tenfold when repeated.

A line drawn over any number less than a thousand, intimates so many thousands; as, $\overline{\text{LX}}$, is 60,000. $\overline{\text{C}}$, 100,000. and $\overline{\text{M}}$, a million.

Decypher the following numbers, and find their sum.

IV, VII, IX, VIII, IIX, XIII, XXII, XXIV, XXV, XXIX, XXXIV, XLV, LXXXII, XCVI, CXCIV, CDXI, DC, DCCLV, MCLIV, MDCCLXXII, 100, MCM, 100CLXXIII.

Answer, 1011965.

Of ADDITION.

ADDITION teaches to bring two or more numbers into one total sum; and is of two sorts, Simple and Compound.

Of SIMPLE ADDITION.

SIMPLE ADDITION is the adding of several whole numbers together, that are all of one kind or sort; as, 5 pounds, 11 pounds, and 8 pounds, being added together, their aggregate, or sum-total, is 24 pounds.

R U L E.

Having placed units under units, tens under tens, &c. draw a line underneath, and begin with the units; and after adding up every figure in the units row, consider how many tens are contained in their sum, and place the excess under the units, and carry the tens to the next row of tens; proceed in the same manner through every line, and remember to set down the whole amount of the last row.

To prove ADDITION.

Begin at the top of your sum, and reckon the figures downwards, in the same manner they were added upwards; and if this sum total be equal to the first, it is right.

O R,

Cut off the uppermost line of figures in your question, and find the sum of all the rest; then add this amount to the line cut off; and if it be equal to the sum total, your work is right.

A 2

E x-

A D D I T I O N.

E X A M P L E S.

<i>l.</i>	<i>yds.</i>	<i>gals.</i>	<i>tons.</i>	<i>bbds.</i>	<i>lb.</i>	<i>qrs.</i>
5	28	94	814	726	4182	4181
4	31	8	783	325	7395	7294
9	47	75	52	972	3284	2836
3	30	6	900	836	717	9483
2	83	52	83	283	3008	7651
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

<i>l.</i>	<i>yds.</i>	<i>ells.</i>	<i>ounces.</i>	<i>lb.</i>	<i>drams.</i>
38	1783	4183	5182	31871	9087
74	7015	2387	6381	72942	3214
19	8314	1529	7914	81418	8163
63	7239	3872	8235	72932	7249
75	8103	9146	9182	61053	8374
82	1782	8273	8315	18714	1756
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

<i>ells.</i>	<i>miles.</i>	<i>acres.</i>	<i>minutes.</i>	<i>days.</i>
712814	418729	32178	17418	30872
908726	714238	42839	83275	94263
428375	827173	74283	93816	85329
968132	517307	31007	87239	73106
301475	826048	24158	61837	92837
728375	159371	83719	42631	28014
237189	739637	72864	52108	73612
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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of COMPOUND ADDITION.

COMPOUND ADDITION is the adding of several numbers together, having different denominations; as, pounds, shillings and pence; yards, quarters and nails, &c.

A D D I T I O N.

5

I. of MONEY.

Note,

4 farthings, or *qrs.* }
12 pence } make one { penny, marked thus, *d.*
20 shillings } { shilling, *s.*
 } { pound, *l.*

PORTUGAL MONEY.

ENGLISH MONEY.

Value.				Weight.				Value.				Weight.					
l.	s.	d.		oz.	dwt.	gr.		l.	s.	d.		oz.	dwt.	gr.			
One piece	=	3	12	0	—	0	18	12	A guinea	=	1	1	0	—	0	5	9
A thirty-six shil-									A half ditto	=	0	10	6	—	0	2	16½
ling piece	=	1	16	0	—	0	9	6	Quarter ditto	=	0	5	3	—	0	1	8½
A half ditto	=	0	18	9	—	0	4	15	A crown	=	0	5	0				
Quarter ditto	=	0	9	0	—	0	2	7½	A half ditto	=	0	2	6				
An eighth do.	=	0	4	6	—	0	1	3¾	<i>Imaginary Coins.</i>								
A moidore	=	1	7	0	—	0	6	22	A Carolus	=	1	3	0				
A half ditto	=	0	13	6	—	0	3	11	A Jacobus	=	1	5	0				
Quarter ditto	=	0	6	9	—	0	1	17½	A mark	=	0	13	4				
An eighth do.	=	0	3	4½	—	0	9	20¼	An angel	=	0	10	0				
									A noble	=	0	6	8				

Each grain of gold is 2 d. and each pennyweight 4 s. at 4 l. per ounce.

Before you proceed any further, it will be necessary to learn by heart the following Tables.

<i>d.</i>	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>l.</i>	<i>s.</i>
20=	1	8	2=	24	20=	1	0
30=	2	6	3=	36	30=	1	10
40=	3	4	4=	48	40=	2	0
50=	4	2	5=	60	50=	2	10
60=	5	0	6=	72	60=	3	0
70=	5	10	7=	84	70=	3	10
80=	6	8	8=	96	80=	4	0
90=	7	6	9=	108	90=	4	10
100=	8	4	10=	120	100=	5	0
110=	9	2	11=	132	150=	7	10
120=	10	0	12=	144	200=	10	0
130=	10	10	13=	156	250=	12	10
140=	11	8	14=	168	300=	15	0
150=	12	6	15=	180	500=	25	0

Note, A farthing is written thus, $\frac{1}{4}$;—a halfpenny thus, $\frac{1}{2}$;—three farthings thus, $\frac{3}{4}$.

E x-

EXAMPLES.

¹⁰ l.	²⁰ s.	¹² d.	¹⁰ l.	²⁰ s.	¹² d.	⁴ qrs.	¹⁰ l.	²⁰ s.	¹² d.	⁴ qrs.	¹⁰ l.	²⁰ s.	¹² d.
3	18	10	8	19	6	$\frac{1}{2}$	25	14	6	$\frac{1}{4}$	34	19	10
7	14	6	5	17	10	$\frac{3}{4}$	8	12	0	$\frac{1}{2}$	28	14	6
8	9	11	8	5	6	$\frac{1}{4}$	19	19	10	$\frac{3}{4}$	32	7	3
2	19	0	3	18	11	$\frac{1}{2}$	12	12	0		84	19	0

¹⁰ l.	²⁰ s.	¹² d.	¹⁰ l.	²⁰ s.	¹² d.	⁴ qrs.	¹⁰ l.	²⁰ s.	¹² d.	⁴ qrs.	¹⁰ l.	²⁰ s.	¹² d.
8	14	10	32	14	11	$\frac{1}{4}$	17	17	0	$\frac{1}{2}$	6	19	0
7	19	6	28	0	0		32	18	6	$\frac{1}{4}$	7	14	6
8	12	0	36	19	2	$\frac{1}{2}$	84	6	10	$\frac{1}{2}$	8	8	0
5	17	3	84	8	8	$\frac{3}{4}$	92	19	8	$\frac{3}{4}$	1	1	10
4	10	11	19	19	1		17	0	6	$\frac{1}{4}$	3	13	6
7	16	6	38	12	6	$\frac{1}{4}$	36	16	10	$\frac{3}{4}$	27	7	11

A CATALOGUE of USEFUL THINGS, or MEMORANDUMS necessary to be known and remembered on several occasions by all persons in business.

A ream of paper, 20 quires.
 A quire of paper, 24 or 25 sheets.
 A bale of paper, 10 reams.
 A roll of parchment or vellum, 5 dozen, or 60 skins.
 A dicker of hides, 10 skins.
 Ditto of gloves, 10 dozen pair.
 A last of hides, 20 dickers.
 A load of timber unhewn, 40 feet.
 A chaldron of coals, 36 bushels.
 A hoghead of wine, 63 gallons.
 Ditto of beer, 54 gallons.
 A barrel of beer, 36 gallons.
 Ditto of ale, 32 gallons.
 A weigh of cheese, 236 lb.
 The great hundred is 112 lb.
 Pence in a pound, 240.—Farthings, 960.

8 pints, dry or liquid measure, a gallon.
 8 gallons, a bushel of corn.
 A todd of wool is 28 lb.
 A pack of ditto, 364 lb.
 $5\frac{1}{2}$ yards, a pole.
 40 poles in length, a furlong.
 8 furlongs in length, a mile.
 1760 yards, a mile.
 144 square inches, a foot.
 9 square feet, a yard.
 40 square poles, a rood.
 4 square roods, an acre.
 4840 square yards, an acre.
 640 square acres, a mile.
 1728 solid inches, a foot.
 27 solid feet, a yard.
 48 solid feet of timber, a ton.

231 solid

A D D I T I O N.

3

231 solid inches, a wine gallon.
 282 ditto, a beer or ale gallon.
 8 bushels of corn, a quarter.
 A last of corn or rape-seed, 16 quarters, or 80 bushels.
 Ditto of pot-ashes, cod-fish, white herrings, meal, pitch and tar, 12 barrels.
 Ditto of flax and feathers, 17 cwt.
 Ditto of gun-powder, 24 barrels, or 2400 lb.
 Ditto of wool, 4368 lb.
 An ell Flemish is 27 inches.
 An ell English is 45 inches.
 A ton of wine, 252 gallons.
 Ditto of Greenland oil, 252 ditto.
 A ton in weight is 20 cwt. of iron, &c.

A fother or fodder of lead, 19½ cwt. which is 2184 lb.
 A quintal or kintal, 1 cwt.
 A load of bricks, 500.
 Ditto of plain tiles, 1000.
 A stone of fish, 8 lb.
 A stone of iron, shot, or horseman's weight, 14 lb.
 Ditto of glass, 5 lb.
 A seam of glass, 24 stone.
 A cade of red herrings, 500.
 Ditto of sprats, 1000.
 12 particular things make 1 dozen.
 12 dozen, 1 gross.
 12 gross, or 144 dozen, 1 great gross.

BARRELS of sundry COMMODITIES.

Essex butter, 106 lb.
 Suffex ditto, 256 lb.
 Anchovies, 30 lb.
 A double barrel, 60 lb.
 Nuts or apples, 3 bushels.
 Pot-ashes, 200 lb.
 Oil, 31½ gallons.
 Candles, 10 dozen lb.

Raisins, 1 cwt.
 Spanish tobacco, 2 cwt. to 3 cwt.
 Gun-powder, 1 cwt.
 Soap, 256 lb.
 Herrings, 32 gallons, about 1000 herrings.
 Eels and salmon, ditto.
 Figs, 3 qrs. 14 lb. to 2½ cwt.

2. of AVOIRDupois WEIGHT.

Note,

16 drams, or <i>dr.</i>	}	make one	ounce, <i>oz.</i>
16 ounces,			pound, <i>lb.</i>
28 pounds			quarter of an hundred weight, <i>qr.</i>
4 quarters			hundred weight, or 112 pounds, <i>C.</i>
20 hundred wt.			ton, <i>T.</i>

By this weight are weighed all coarse and droffy goods, grocery and chandlery wares, and all metals, except gold and silver.

The pound avoirdupois is equal to 14 oz. 11 dwt. 15½ gr. troy; and the pound troy, is equal to 13 oz. 2½ dr. 933⅓ a-voirdupois.

E x.

E X A M P L E S.

1.	2.	3.	4.
¹⁰ T. ³⁰ C. ⁴ gr. ¹⁸ lb.	¹⁰ C. ⁴ gr. ¹⁸ lb.	¹⁰ lb. ¹⁶ oz. ¹⁶ dr.	¹⁰ lb. ¹⁶ oz. ¹⁶ dr.
9 11 1 23	12 1 14	11 10 12	3 11 00
3 17 0 10	8 2 15	8 14 15	9 14 12
7 0 3 27	9 3 7	9 7 0	6 6 6
5 18 2 14	15 1 18	8 15 6	9 12 3
3 12 3 21	12 0 0	7 6 1	4 11 15
1 11 1 18	18 3 22	6 12 8	9 10 10

The examples in all the weights and measures may be easily performed, by beginning at the lowest denomination, and making a point or dot when you have added as many of that name as make one of the next greater. The number of dots will shew how many must be carried to the next superior denomination: The overplus, if any, must be placed underneath its proper line, and then proceed as before.

A CORRECT TABLE, shewing the PROPORTION of the WEIGHTS of the PRINCIPAL PLACES of EUROPE.

The 100 lb. of England, Scotland, and Ireland, are equal to

lb. oz.	lb. oz.
91 8 of Amsterdam, Paris, &c.	96 1 of Leipfic.
96 8 of Antwerp, or Brabant.	137 4 of Genoa.
88 6 of Rouen, the Viscounty weight.	132 11 of Leghorn.
106 0 of Lyons, the city weight.	153 11 of Milan.
90 9 of Rochelle.	152 0 of Venice.
107 11 of Toulouse and Upper Languedoc.	154 10 of Naples.
113 0 of Marfeilles or Provence.	97 0 of Seville, Cadiz, &c.
81 7 of Geneva.	104 13 of Portugal.
93 5 of Hamburgh.	96 5 of Liege.
89 7 of Francfort.	112 0 $\frac{1}{2}$ of Russia.
	107 0 $\frac{1}{4}$ of Sweden.
	89 0 $\frac{1}{2}$ of Denmark.

3. OF TROY WEIGHT.

Note,

24 grains, or gr.	} make one	{ penny-weight, dw ^t .
20 penny-weights		
12 ounces		
		{ ounce, oz.
		{ pound, lb.

Gold,

A D D I T I O N.

9

Gold, silver, jewels, electuaries, and all liquors, are weighed by this weight.

22 carats of fine gold, and 2 carats of copper, being melted together, are esteemed the true standard for gold coin; and 11 oz. 2 dwt. of fine silver, and 18 dwt. of copper melted together, make the true standard for silver coin, called silver Sterling.—*Note*, A carat is the twenty-fourth part of any quantity or weight.—Bread, corn, gold, silver, jewels, and liquors are weighed by this weight;—Every thing else by avoirdupois weight,

TROY WEIGHT compared with AVOIRDUPOIS WEIGHT.

175 troy pounds are equal to 144 avoirdupois pounds.

175 troy ounces are equal to 192 avoirdupois ounces.

1 troy pound contains 5760 grains. And

1 avoirdupois pound contains 7000 grains.

1 troy ounce contains 480 grains. And

1 avoirdupois ounce contains $437\frac{1}{2}$ grains.

1 avoirdupois dram contains 27,34375 grains.

The ANCIENT WEIGHT of the JEWS, reduced to the ENGLISH TROY WEIGHTS, will stand as follow.

		lb. oz. dwt. gr			
Shekel	.	0	0	9	$2\frac{1}{2}$
60	Manch	2	3	6	$10\frac{1}{2}$
3000	50 Talent	113	10	1	$10\frac{1}{2}$

* B

GRECIAN

GRECIAN and ROMAN WEIGHTS, reduced to ENGLISH TROY WEIGHT, will stand as in the following Table.

										oz. dwts. gr.		
Leures										9	0	0 $\frac{1}{4}$
4	Siliquæ									0	0	3 $\frac{1}{4}$
12	3	Obolus								0	0	9 $\frac{1}{4}$
24	6	2	Scriptulum							0	0	18 $\frac{1}{2}$
72	18	6	3	Drachma						0	2	6 $\frac{1}{2}$
96	24	8	4	1 $\frac{1}{2}$	Sextula					0	3	0 $\frac{1}{2}$
144	36	12	6	2	1 $\frac{1}{2}$	Sicilicus				0	4	13 $\frac{1}{2}$
192	48	16	8	2 $\frac{1}{2}$	2	1 $\frac{1}{2}$	Duella			0	6	1 $\frac{1}{2}$
576	144	48	24	8	6	4	3	Uncia		0	18	5 $\frac{1}{2}$
6912	1728	576	288	96	72	48	36	12	Libra	10	18	13 $\frac{1}{2}$

E X A M P L E S.

10	12	20	24	10	10	24	10	10	24	10	12	20	24
lb.	oz.	dwt.	gr.	oz.	dwt.	gr.	oz.	dwt.	gr.	lb.	oz.	dwt.	gr.
12	11	19	16	2	12	14	3	12	17	7	10	19	22
3	10	7	22	9	17	8	7	13	6	8	14	6	20
17	7	6	18	7	11	22	5	15	0	3	1	14	16
32	11	18	23	5	7	9	9	17	12	5	6	16	12
16	10	0	0	6	13	12	7	14	23	3	11	18	14
24	6	17	20	8	14	10	6	12	12	9	10	13	23
9	9	19	22	4	12	21	2	10	19	6	7	12	15

4. Of APOTHECARIES WEIGHT.

Note, 20 grains, or gr.

3 scruples

8 drams

12 ounces

make one

scruple, ℥.

dram, ʒ.

ounce, ʒ.

pound, lb.

N. B. Apothecaries compound their medicines by this weight, yet buy and sell their commodities by avoirdupois weight. Their pound and ounce, and the pound and ounce Troy are the same, only differently divided and subdivided.

Ex-

ADDITION.

11

EXAMPLES.

10	12	8	3	10
lb	3	3	9	gr.
22	11	7	2	19
8	6	5	1	17
14	10	3	0	14
22	7	4	0	12
15	2	2	2	6

10	12	8	3	10
lb	3	3	9	gr.
14	6	1	2	16
27	11	7	1	19
16	8	5	0	12
22	10	4	2	17
19	11	6	1	18

10	12	8	3	10
lb	3	3	9	gr.
8	10	1	1	6
7	6	2	2	19
3	11	7	1	10
9	7	3	1	18
4	11	0	2	17

5. OF WOOL WEIGHT.

Note,

7 pounds, lb.	} make one	clove.
2 cloves, or 14 lb.		stone.
2 stones, or 28 lb.		todd.
6½ todds, or 18½ lb.		wey.
2 weys, or 364 lb.		sack.
12 sacks, or 4368 lb.		last.
240 pounds		pack of wool;

Examples are unnecessary.

6. OF CLOTH MEASURE.

Note,

2½ inches, in.	} make one	nail, na.
4 nails, or nine inches		quarter of a yard; qr.
4 quarters of a yard, or 36 inches		yard, yd.
3 quarters of a yard, or 27 inches		ell Flemish, E Fl.
5 quarters of a yard, or 45 inches		ell English, E.
6 quarters of a yard, or 54 inches		ell French, E Fr.
4 quarters 1½ inch, or 37½ inches		ell Scotch, E Scot.

All Scotch and Irish linens are bought and sold by the yard English; but all Dutch linens are bought by the ell Flemish, and sold by the ell English.

N. B. The Scotch allow 1 yard English into every score yards.

B 2

E 2

A D D I T I O N.

E X A M P L E S.

¹⁰ yds.	⁴ qr.	⁴ na.	¹⁰ ells.	⁵ qr.	⁴ na.	¹⁰ EFl.	³ qr.	⁴ na.	¹⁰ EPr.	⁵ qr.	⁴ na.
21	1	1	7	3	2	21	1	2	16	5	3
28	2	3	3	4	1	36	2	3	27	3	1
17	3	1	9	1	3	19	1	1	16	4	2
15	0	2	6	2	0	16	2	0	28	0	1
27	2	0	5	3	3	17	0	3	91	2	3
16	3	3	8	0	2	82	2	2	88	1	0

7. of LONG MEASURE.

Note,

3 barley corns, <i>b. c.</i>	} make one	inch, <i>In.</i>
4 inches		hand, <i>Hd.</i>
12 inches		foot, <i>Ft.</i>
3 feet		yard, <i>Yd.</i>
3 feet 9 inches		ell English, <i>Ell E.</i>
5 feet		geometrical pace, <i>P.</i>
6 feet		fathom, <i>Fa.</i>
5½ yards		rod, pole or perch, <i>Po.</i>
4 poles		gunter's chain.
40 poles, or 220 yards		furlong, <i>Fu.</i>
8 furlongs, or 1760 yards		mile, <i>M.</i>
3 miles		league, <i>L.</i>
60 miles		geometrical degree, <i>D.</i>

N. B. Though 60 miles are commonly accounted a degree, yet it contains nearly $69\frac{1}{2}$ miles. — The use of this measure is to measure the distance of places, or any other thing where length is considered, without any regard to breadth.

Note also, That for fens and wood lands, it is customary to reckon 18 feet to the pole; and for forest 21; although $5\frac{1}{2}$ yards is the statute measure for a pole.

A D D I T I O N.

13

E X A M P L E S.

¹⁰ <i>M.</i>	⁸ <i>f.</i>	⁴⁰ <i>p.</i>	¹⁰ <i>Le.</i>	³ <i>m.</i>	⁸ <i>f.</i>	⁴⁰ <i>p.</i>	¹⁰ <i>Yds.</i>	³ <i>ft.</i>	¹² <i>in.</i>	¹⁰ <i>M.</i>	⁸ <i>f.</i>	⁴⁰ <i>p.</i>
3	3	27	8	2	5	30	7	2	9	12	3	28
4	7	16	5	1	7	39	3	1	7	11	7	19
9	3	36	6	0	2	22	2	0	6	23	2	22
8	0	17	7	1	6	19	5	2	8	16	6	16
7	6	0	8	2	4	6	3	2	5	28	5	12
5	3	28	7	1	3	11	9	1	4	19	2	26

N. B. The English foot being divided into 1000 parts, or into 12 inches, the other feet will be as follow :

	¹⁰⁰⁰ <i>parts.</i>	<i>feet.</i>	<i>inches.</i>	<i>lines.</i>
London foot	1000	—	0	12 0
Amsterdam	942	—	0	11 3
Antwerp	946	—	0	11 4
Bologna	1204	—	1	2 4
Bremen	964	—	0	11 6
Cologne	954	—	0	11 4
Copenhagen	965	—	0	11 6
Dantzick	944	—	0	11 3
Dort	1184	—	1	2 2
Frankfort on the Main	948	—	0	11 4
The Greek	1007	—	1	0 1
Lorrain	958	—	0	11 5
Mantua	1569	—	1	6 8
Mecklin	919	—	0	11 0
Middleburgh	991	—	0	11 9
Paris Royal	1068	—	1	0 9
Prague	1026	—	1	0 3
Rhineland or Leyden	1033	—	1	0 4
Riga	1831	—	1	9 9
Roman	967	—	0	11 6
Old Roman	970	—	0	11 8
Scotch	1005	—	1	0 4
Straßburgh	920	—	0	11 0
Toledo	899	—	0	10 7
Turin	1062	—	1	0 7
Venice	1162	—	1	1 9

A TABLE

A TABLE of the MEASURES of LENGTH of the principal Places in Europe, compared with the English Yard.

	Yards.
100 aunes or ells of England equal to	125
100 — of Holland or Amsterdam, Haerlem, Leyden, the Hague, Rotterdam, Nuremberg, and other cities of Holland	75
100 — of Brabant or Antwerp	76
100 — of France, Osnabrug	128 $\frac{1}{2}$
100 — of Hamburgh, Francfort, Leipzig, Bern and Basil	62 $\frac{1}{2}$
100 — of Breslau	60
100 — of Dantzick	66 $\frac{1}{2}$
100 — of Bergen and Drontheim	68 $\frac{1}{2}$
100 — of Sweden or Stockholm	65 $\frac{1}{2}$
100 — of St. Gall, for linens	87 $\frac{1}{2}$
100 — of ditto, for cloths	67
100 — of Geneva	124 $\frac{1}{2}$
100 canes of Marcellles, Montpelier	214 $\frac{1}{2}$
100 — of Toulouse and High Languedoc	200
100 — of Genoa, of nine palms	245 $\frac{1}{2}$
100 — of Rome	227 $\frac{1}{2}$
100 varas of Spain	93 $\frac{1}{2}$
100 — of Portugal	123
100 cavidos of Portugal	75
100 brasses of Venice	73 $\frac{1}{2}$
100 — of Bergamo, &c.	71 $\frac{1}{2}$
100 — of Florence and Leghorn	64
100 — of Milan	58 $\frac{1}{2}$

SCRIPTURE MEASURES of LENGTH, reduced to English.

							ENGLISH feet. in. dec.
Digit							0 0,912
4	Palm						0 3,648
12	2	Span					0 10,944
24	6	2	Cubit				1 9,888
96	24	8	4	Fathom			7 3,552
144	36	12	6	1 $\frac{1}{2}$	Ezekiel's reed		10 11,328
192	48	16	8	2	1 $\frac{1}{3}$	Arabian pole	14 7,104
1920	480	160	80	20	13 $\frac{1}{3}$	10 } Schœnus, or meas. line }	145 11, 04

The

A D D I T I O N.

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The Longer SCRIPTURE MEASURES.

					ENGLISH		
					miles.	paces.	feet. dec.
Cubit	-	-	-	-	0	0	1,824
400	Stadium	-	-	-	0	145	4,6
2000	5	Sab. day's journey	-	-	0	729	3,000
4000	10	2 Eastern mile	-	-	1	403	1,000
12000	30	6 3 Parasang	-	-	4	153	3,000
96000	240	48 24 8 a day's journey	-	-	33	172	4,000

8. Of LAND or SQUARE MEASURE.

Note,

144 square inches, <i>In.</i>	}	make one	1 square foot.
9 square feet, <i>Ft.</i>			— yard, <i>yd.</i>
30 $\frac{1}{4}$ square yards			— pole, <i>Po.</i>
40 square poles			— rood, <i>R.</i>
4 square roods, or 160 poles in length, and 1 in breadth			— acre, <i>A.</i>
4840 square yards			— acre.
640 square acres			— mile, <i>M.</i>
10 chains in length, and 1 in breadth			[acre.

The content of any piece of land is found by this measure.

E X A M P L E S.

10 4 40	10 4 40	10 4 40	10 4 40
<i>A. r. p.</i>	<i>A. r. p.</i>	<i>A. r. p.</i>	<i>A. r. p.</i>
12 1 17	21 3 22	18 2 18	9 3 16
23 2 19	16 2 15	14 1 28	5 1 21
16 3 31	28 0 0	15 3 0	7 2 12
32 0 12	17 3 30	19 2 12	8 1 33
17 2 10	19 1 17	23 0 0	2 2 0
<hr/>	<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>	<hr/>

9. of

Note.

9. *Of WINE MEASURE.*

28 $\frac{1}{2}$	cubic or solid inches	} make one	pint, <i>pt.</i>
231	cubic or solid inches		gallon, <i>gal.</i>
2	pints, or <i>pts.</i>		quart, <i>qt.</i>
4	quarts		gallon.
10	gallons		anchor of rum or brandy, <i>A.</i>
18	gallons		rundlet, <i>R.</i>
31 $\frac{1}{2}$	gallons		barrel, <i>Bar.</i>
42	gallons		tierce, <i>Ti.</i>
63	gallons		hoghead, <i>Hbd.</i>
84	gallons		puncheon, <i>Pu.</i>
2	hogheads		pipe or butt, <i>P.</i>
2	pipes, or 252 gallons		tun, <i>T.</i>

By this measure, brandy, spirits, perry, cyder, vinegar, mead, honey, oil and milk are measured.

EXAMPLES.

10 4 63 4	10 63 4	10 43 14
F. bds. gal. qts.	bds. gal. qts.	Tier. gal. qts.
3 1 28 2	3 42 3	1 17 2
2 3 50 3	4 18 2	3 28 1
1 2 32 1	2 28 1	2 16 2
5 0 16 1	2 10 2	1 39 1
4 1 42 2	4 32 1	4 19 3

**JEWISH MEASURES of CAPACITY for LIQUIDS, reduced
to ENGLISH WINE MEASURE.**

						solid			
						gall.	pts.	inches.	dec.
Caph	-	-	-	-	-	0	0 $\frac{1}{8}$	0,177	
1 $\frac{1}{3}$	Log	-	-	-	-	0	0 $\frac{1}{8}$	0,211	
5 $\frac{1}{3}$	4	Cab	-	-	-	0	3 $\frac{1}{3}$	0,844	
16	12	3	Hin	-	-	1	2	2,533	
32	24	6	2	Seah	-	2	4	5,067	
96	72	18	6	3	Bath or Epha	-	7	4	15,2
960	720	180	60	30	10	Coron or Chomer	75	5	7,62
									10. 0

A D D I T I O N.

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10. Of WINCHESTER MEASURE.

Note,

282 solid or cubic inches	} make one	gallon of beer or ale, <i>gal.</i>
2 pints, or <i>pts.</i>		quart, <i>qt.</i>
4 quarts		gallon.
8 gallons		firkin of ale, <i>Fir.</i> in London.
8½ gallons		firkin of ale or beer.
9 gallons		firkin of beer in London.
2 firkins		kilderkin, <i>Kil.</i>
4 firkins		barrel, <i>Bar.</i>
1½ barrel, or 54 gallons		hoghead of beer, <i>Hhd.</i>

A Winchester bushel is the standard for dry measure, being 18½ inches wide throughout, and 8 inches deep.
One gallon contains 286½ solid inches.

E X A M P L E S.

¹⁰ Hhds. gal qts.	¹⁰ ⁴ ⁹ B B. fir. gal.	¹⁰ ¹⁴ ⁴ Hhds. gal. qts.	¹⁰ ⁴ ⁸ A. B. fir. gal.
3 12 3	12 3 8	7 42 2	10 1 3
1 23 2	10 1 7	2 10 1	9 3 7
3 16 1	11 2 1	3 11 3	5 1 3
6 22 0	19 0 2	5 19 2	6 0 6
7 41 1	17 2 5	6 23 1	3 2 4
2 17 3	15 1 2	2 32 2	2 2 5
5 8 0	16 3 6	3 14 3	18 1 2

11. Of DRY MEASURE.

Note,

3½ cubic inches	} make one	pint, <i>pt.</i>
2 pints, or <i>pts.</i>		quart, <i>qt.</i>
2 quarts		pottle, <i>Pot.</i>
2 pottles, or 4 quarts		gallon, <i>Gal.</i>
2 gallons		peck, <i>P.</i>
4 pecks		bushel, <i>Bush.</i>
8 bushels		quarter of corn.
6 bushels		chaldron of coals in London, <i>Ch.</i>

* C

5 pecks,

5 pecks, a bushel of water measure.
 4 bushels, a coom.
 10 cooms, a wey.
 12 weys, a last of corn.
 A score of coals, 21 chaldrons.
 A sack of coals, 3 bushels.

In all other places, except London, 32 bushels make a chaldron.

We apply this measure to all dry goods; as, corn, feeds, fruit, roots, salt, sand, oysters, cockles, muscles and coals.

E X A M P L E S.

¹⁰ Ch.	¹⁶ bu.	⁴ p.	¹⁰ Qrs.	⁸ bu.	⁴ p.	¹⁰ Ch.	¹⁶ bu.	⁴ p.	¹⁰ Qrs.	⁸ bu.	⁴ p.
17	18	3	15	7	3	8	13	2	15	3	1
28	10	2	23	3	1	9	22	1	72	6	3
56	22	1	17	2	0	7	18	3	32	5	1
18	11	1	83	5	2	6	31	2	19	3	1
36	19	3	92	7	3	8	14	0	75	7	2
24	32	2	46	2	2	3	17	2	16	3	2

Scripture MEASURES of CAPACITY for things dry, reduced to ENGLISH CORN MEASURE.

						pecks.	gall.	pints.	solid inches.
Gachal	-	-	-	-	-	0	0	0 $\frac{17}{16}$	0,031
20 Cab	-	-	-	-	-	0	0	2 $\frac{5}{8}$	0,073
36 $1\frac{2}{3}$ Gomer	-	-	-	-	-	0	0	5 $\frac{1}{16}$	1,211
120 6 $3\frac{1}{3}$ Seah	-	-	-	-	-	1	0	1	4,031
360 18 10 3 Epha	-	-	-	-	-	3	0	3	12,107
1800 90 50 15 5 Leteech	-	-	-	-	-	16	0	0	26,5
3600 180 100 30 10 2 Chomer or Coron	}					32	0	1	18,961

A D D I T I O N.

19

12. Of TIME.

Note,

60 seconds, or sec.

60 minutes

24 hours

7 days

4 weeks

13 months, 1 day, and 6 hours

make one
 minute, *Min.*
 hour, *Hr.*
 day, *Da.*
 week, *Wk.*
 month, *Mo.*
 common or Julian year.

A solar year, according to the nicest calculation, is 365 days, 5 hours, 48 minutes, and 55 seconds: But by the calendar, it is divided in the following manner:

*Thirty days hath September, April, June, and November :
 February hath 28 alone, and all the rest have thirty-one.*

Note, When you can divide the year of our Lord by 4, without having any remainder, it is then called bissextile or leap year, in which February hath 29 days.

E X A M P L E S.

¹⁰ Mo.	⁴ w.	⁷ d.	¹⁰ H.	⁶⁰ min.	⁶⁰ sec.	¹⁰ Mo.	⁴ w.	⁷ d.	¹⁰ D.	²⁴ ho.	⁶⁰ min.
9	2	3	9	17	32	6	3	6	4	22	40
12	3	3	8	41	58	3	1	4	3	17	52
17	1	2	9	18	21	1	2	5	5	10	19
25	3	6	7	22	14	4	3	4	6	14	18
11	2	3	6	13	25	2	1	3	5	21	32
18	1	4	8	53	40	5	2	4	1	16	18

13. Of MOTION.

Note,

60 seconds, or "

60 minutes

30 degrees

12 signs, or 360 degrees

make
 1 prime minute, '
 1 degree, °.
 1 sign.
 the whole great circle of
 the zodiac.

A D D I T I O N.

E X A M P L E S.

°	'	"	°	'	"	°	'	"
12	32	19	14	12	51	9	31	59
51	12	16	38	14	27	8	15	28
17	41	28	12	56	18	5	28	16
23	14	37	29	28	31	8	14	22
15	45	16	41	31	16	9	37	19
62	17	38	27	16	29	3	12	6
<hr/>			<hr/>			<hr/>		
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Of S U B T R A C T I O N.

SUBTRACTION teaches to take a less number from a greater; and shews the excess or difference between both. It is of two sorts, Simple and Compound.

Of SIMPLE SUBTRACTION.

SIMPLE SUBTRACTION teaches to find the difference between any two numbers that are of the same signification.

R U L E.

Place the largest number uppermost, and the less number underneath, in such order, that units stand under units, tens under tens, &c. Then, drawing a line underneath, begin with the units, and subtract the lower from the upper figure, and set down the remainder; but if the lower figure be greater than the upper, borrow ten, and subtract it therefrom: To this difference add the upper figure; which sum being set down, you must add one to the tens place of the lower

lower line for that which you borrowed; and proceed in the same manner through the whole.

To prove subtraction, either simple or compound, add the remainder and the less line together, which sum will be equal to the greater line, if the work be right: Or, subtract the remainder from the greater line, and the difference will be equal to the less line.

EXAMPLES.

	1.	2.	3.	4.	5.	6.
From	785	31896	2714	8325	61208	708326
Take	432	18078	1107	2809	27281	80709
Remains	_____	_____	_____	_____	_____	_____
Proof	_____	_____	_____	_____	_____	_____

I was born in the year of our Lord 1744, how old am I, this present year 1774?

How long is it since the Spanish invasion which happened in 1588?

How much is *A*, who was born 1723, older than *B*, born in 1757?

OF COMPOUND SUBTRACTION.

COMPOUND SUBTRACTION teaches to know the difference or excess between any two sums of divers denominations.

RULE.

Place those numbers under each other which are of the same denomination; the less being below the greater, begin with the least denomination, and if it exceed that in the upper, you must borrow as many units as make one of the next greater; and then proceed as you were directed in Simple Subtraction, remembering always to add one to the next superior denomination towards the left hand, for that which you borrowed.

1. Of

SUBTRACTION.

I. OF MONEY.

EXAMPLES.

	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>gr.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>gr.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>gr.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
From	15	12	6	$\frac{1}{2}$	71	19	10	$\frac{1}{2}$	12	19	6	$\frac{1}{2}$	100	0	0
Take	12	18	4	$\frac{1}{4}$	16	10	11	$\frac{1}{2}$	8	12	8	$\frac{3}{4}$	25	5	6
Remains	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Proof	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>gr.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>gr.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>gr.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>gr.</i>
From	28	19	11	$\frac{1}{4}$	62	13	10	$\frac{1}{2}$	22	13	11	$\frac{1}{4}$	500	0	0	
Take	2	11	6	$\frac{1}{2}$	38	15	11		19	11	10	$\frac{3}{4}$	220	10	11	$\frac{1}{2}$
Remains	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Proof	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>		
Borrowed	-	500	0	0	Lent	-	250	0	0
		<hr/>					<hr/>		
		25	10	0			16	16	0
		36	18	10			32	10	6
		14	13	6			17	8	3
Paid at several		22	15	0	Received at fe-		29	19	11
times	-	100	0	0	veral times	-	53	3	6
		52	10	0			21	11	2
		9	9	10			8	8	8
		114	12	3			10	12	6
		<hr/>					<hr/>		
Paid in all	-	<hr/>			Received in all	-	<hr/>		
Remains unpaid	-	<hr/>			Remains due	-	<hr/>		
Proof	-	<hr/>			Proof	-	<hr/>		

2. OF AVOIRDUPOIS WEIGHT.

	²⁰ <i>T.</i>	⁴ <i>C.</i>	²⁸ <i>gr.</i>	⁴ <i>lb.</i>	²⁸ <i>C.</i>	⁴ <i>gr.</i>	²⁸ <i>lb.</i>	¹⁶ <i>oz.</i>	¹⁶ <i>dr.</i>	²⁰ <i>T.</i>	⁴ <i>C.</i>	²⁸ <i>gr.</i>	¹⁶ <i>lb.</i>	¹⁶ <i>oz.</i>	¹⁶ <i>dr.</i>	
From	17	12	1	13	12	2	23	18	12	10	112	15	3	19	14	
Take	9	0	3	27	5	2	26	11	14	11	28	0	3	21	1	
Remains	<hr/>				<hr/>				<hr/>				<hr/>			
Proof	<hr/>				<hr/>				<hr/>				<hr/>			

SUBTRACTION.

23

3. Of TROY WEIGHT.

	lb.	¹² oz.	²⁰ dwt.	²⁴ gr.	oz.	²⁰ dwt.	²⁴ gr.	oz.	²⁰ dwt.	²⁴ gr.	lb.	¹² oz.	²⁰ dwt.	²⁴ gr.
From	110	10	14	21	12	11	10	8	14	20	142	11	13	12
Take	22	0	16	23	8	18	21	4	11	22	78	6	15	23
Remains														
Proof														

4. Of APOTHECARIES WEIGHT.

	lb.	¹² oz.	⁸ dwt.	³ gr.	lb.	¹² oz.	⁸ dwt.	³ gr.	lb.	¹² oz.	⁸ dwt.	³ gr.
From	15	6	3	2 13	27	8	5	0 17	14	11	2	1 16
Take	11	11	5	0 18	19	10	6	2 13	7	0	5	2 19
Remains												
Proof												

5. Of WOOL WEIGHT.

	W.	¹³ St.	¹⁴ lb.	W.	¹³ St.	¹⁴ lb.	W.	¹³ St.	¹⁴ lb.	W.	¹³ St.	¹⁴ lb.
From	15	11	12	12	6	10	81	10	12	42	10	18
Take	8	12	13	8	0	12	12	6	13	16	0	6
Remains												
Proof												

6. Of CLOTH MEASURE.

	Yds.	⁴ qr.	⁴ na.	Ells.	⁵ qr.	⁴ na.	E.Fl.	³ qr.	⁴ na.	E.Fr.	⁶ qr.	⁴ na.
From	81	1	3	72	3	1	56	1	3	19	3	2
Take	19	3	1	28	4	3	19	0	1	26	5	3
Remains												
Proof												

7. Of LONG MEASURE.

	M.	⁸ f.	⁴⁰ p.	L.	³ m.	⁸ f.	⁴⁰ p.	Yds.	³ f.	¹² in.	M.	⁸ f.	⁴⁰ p.
From	2	1	18	7	1	4	26	87	1	10	18	1	6
Take	0	4	39	2	2	2	29	18	2	11	8	7	19
Remains													
Proof													

8. Of

SUBTRACTION.

8. *Of* LAND OR SQUARE MEASURE.

	⁴ A.	⁴⁰ r.	⁴⁰ p.	⁴ A.	⁴⁰ r.	⁴⁰ p.	⁴ A.	⁴⁰ r.	⁴⁰ p.	⁴ A.	⁴⁰ r.	⁴⁰ p.
From	178	1	19	2000	2	0	150	1	18	28	3	6
Take	59	3	10	706	1	18	36	3	28	17	0	19
Remains	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Proof	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

9. *Of* WINE MEASURE.

	⁴ T.	⁶³ Hbd.	⁴ gal.	⁴ qts.	⁴ Hbd.	⁶³ gal.	⁴ qts.	⁴ T.	⁶³ Hbd.	⁴ gal.	⁴ qts.	⁴ Hbd.	⁶³ gal.	⁴ qts.
From	5	1	15	2	13	18	0	3	0	18	2	2	33	2
Take	3	2	46	1	8	27	3	1	3	36	3	1	39	3
Remains	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Proof	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

10. *Of* WINCHESTER MEASURE.

	⁵⁴ Hbds.	⁴ gal.	⁴ qts.	⁴ BB.	⁹ fir.	⁹ gal.	⁵⁴ Hbd.	⁴ gal.	⁴ qts.	⁵⁴ AB.	⁸ fir.	⁸ gal.
From	33	18	2	12	0	3	18	27	2	18	2	3
Take	17	28	3	6	1	1	12	19	3	10	3	7
Remains	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Proof	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

11. *Of* DRY MEASURE.

	³⁶ Ch.	⁴ bu.	⁴ p.	⁸ Qrs.	⁴ bu.	⁴ p.	³⁶ Ch.	⁴ bu.	⁴ p.	⁸ Qrs.	⁴ bu.	⁴ p.
From	108	13	2	200	6	2	500	15	2	208	5	3
Take	82	29	2	110	7	3	228	31	3	109	6	1
Remains	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Proof	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

12. *Of* TIME.

	⁴ Mo.	⁷ w.	⁷ da.	⁶⁰ Ho.	⁶⁰ min.	⁶⁰ sec.	⁴ Mo.	⁷ w.	⁷ d.	²⁴ D.	⁶⁰ ho.	⁶⁰ min.
From	11	1	3	18	27	30	10	2	5	18	13	41
Take	8	3	5	11	39	42	5	2	6	11	21	57
Remains	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Proof	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

SUBTRACTION.

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13. of MOTION.

	60	60		60	60		60	60		60	60	
	0	'	"	0	'	"	0	'	"	0	'	"
From	15	14	27	35	28	42	58	12	48	127	13	42
Take	8	39	12	17	14	51	27	32	51	52	38	59
Remains	<hr/>			<hr/>			<hr/>			<hr/>		
Proof	<hr/>			<hr/>			<hr/>			<hr/>		

I sent my servant to market with ten guineas, to buy goods: He bought from one merchant wares to the amount of 1 l. 17 s. 5½ d.; to another merchant he paid three guineas and three quarters; his own expences amounted to 2 s. 7½ d. —Pray how much money did he return me?

A merchant failing, owed to *A* 517 l. 8 s. 9½ d. to *B* 175 l. to *C* 107 l. 19 s. 11½ d. to *D* 271 l. 16 s. 11 d. and to *E* 517 l. 10 s. 6½ d. His effects at that time were as under: In cash, 210 l. 11 s. 5½ d. in wares, 397 l. 17 s. 6½ d. in household furniture, 187 l. 10 s. 9 d. and in book debts, 397 l. 10 s. 5½ d. —Pray how much will his creditors lose?

of MULTIPLICATION.

MULTIPLICATION is a compendious method of performing many additions, and consists of three parts.

1. The Multiplicand, or number given to be multiplied.
2. The Multiplier, or number to multiply by.
3. The Product, which is the number arising from the multiplication.

Multiplication is of two sorts, Simple and Compound.

of SIMPLE MULTIPLICATION.

SIMPLE MULTIPLICATION is the multiplying of any two numbers together, without having regard to their signification; as, 9 times 12 is 108.

* D

But

But before you can proceed any farther, the following Table must be perfectly gotten by heart.

1	2	3	4	5	6	7	8	9	10	11	12
2	4	6	8	10	12	14	16	18	20	22	24
3	6	9	12	15	18	21	24	27	30	33	36
4	8	12	16	20	24	28	32	36	40	44	48
5	10	15	20	25	30	35	40	45	50	55	60
6	12	18	24	30	36	42	48	54	60	66	72
7	14	21	28	35	42	49	56	63	70	77	84
8	16	24	32	40	48	56	64	72	80	88	96
9	18	27	36	45	54	63	72	81	90	99	108
10	20	30	40	50	60	70	80	90	100	110	120
11	22	33	44	55	66	77	88	99	110	121	132
12	24	36	48	60	72	84	96	108	120	132	144

CASE I.

When the multiplier is not more than 12, place the greatest number uppermost; beneath which set the multiplier, units under units, &c. then begin as the table directs, setting down the unit figure, and carrying the tens to the next place, in all respects as in Simple Addition.

EXAMPLES.

1. 82756 3 _____	2. 908632 4 _____	3. 47183 5 _____	4. 80065 6 _____	5. 784926 7 _____
6. 714832 8 _____	7. 521089 9 _____	8. 28715 11 _____	9. 61728 12 _____	10. 807543 2 _____

CASE

MULTIPLICATION

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CASE II.

When the multiplier consists of more places than one, multiply each figure in the multiplicand by every figure in the multiplier, beginning with the units; and be sure to place the first figure of every product exactly under its multiplier: Lastly, Add these several products together, in the same order as they stand, and their sum will be the total product.

EXAMPLES.

1. 82753 276 <hr/> 22839828	2. 31896 85 <hr/> 2711160	3. 368291 59 <hr/> 21729169	4. 827316 63 <hr/> 2481948 4963896 <hr/> 52120908
5. 71839 675 <hr/> 48491325	6. 271893 354 <hr/> 96250122	7. 820695 938 <hr/> 769811910	

CASE III.

When the multiplier is a number that can be produced by the multiplication of any two numbers in the table, the easiest way will be, to multiply the multiplicand by one of those figures first, and that product by the other; which last product will be the total required.

D 2

E x.

E X A M P L E S.

Multiply ^{1.}827316 by 63. ^{2.}5283 by 55. and ^{3.}8107 by 36.

$$\begin{array}{r}
 7 \\
 \hline
 5791212 \\
 9 \\
 \hline
 52120908 \\
 \hline
 \end{array}$$

$$\begin{array}{r}
 \hline
 290565 \\
 \hline
 \end{array}$$

$$\begin{array}{r}
 \hline
 291852 \\
 \hline
 \end{array}$$

Multiply ^{4.}2834 by 72. ^{5.}1785 by 42. and ^{6.}37182 by 88.

By comparing the first example in this case with the fourth in case the second, it will be found a much shorter way.

C A S E IV.

When there are cyphers on the right hand of either multiplicand or multiplier, or both, neglect those cyphers; then place the significant figures under one another, and multiply by them only; add them together as before directed, and place to their right hand as many cyphers as there are in both multiplicand and multiplier.

E X A M P L E S.

$$\begin{array}{r}
 1. \\
 3750 \\
 2800 \\
 \hline
 \hline
 10500000 \\
 \hline
 \hline
 \end{array}$$

$$\begin{array}{r}
 2. \\
 31800 \\
 620 \\
 \hline
 \hline
 19716000 \\
 \hline
 \hline
 \end{array}$$

$$\begin{array}{r}
 3. \\
 7065000 \\
 8700 \\
 \hline
 49455 \\
 56520 \\
 \hline
 61465500000 \\
 \hline
 \hline
 \end{array}$$

MULTIPLICATION.

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4. 92830 3750 <hr/>	5. 721000 3190 <hr/>	6. 62700 26800 <hr/>
<hr/> 348112500	<hr/> 2299990000	<hr/> 1680360000

CASE V.

When there are cyphers between the significant figures of the multiplier, you must omit multiplying by them, but take care to place the first figure of every product of the significant figures exactly under that which you multiply by: Lastly, Add them together, and their sum will be the total product.

EXAMPLES.

1. 3786 2009 <hr/>	2. 37980 3008 <hr/>	3. 891240 600090 <hr/>
<hr/> 34074 7572 <hr/>	<hr/> 114243840	<hr/> 534824211600

CASE VI.

To multiply by 10, 100, 1000, &c. you need but set down all the figures in the multiplicand, in the same order as they stand, and join the cyphers that are in your multiplier to the right hand of them.

EXAMPLES.

1. 71837 10 <hr/>	2. 72086 100 <hr/>	3. 32528 1000 <hr/>	4. 51683 10000 <hr/>
<hr/> 718370	<hr/>	<hr/>	<hr/> 516830000

CASE

MULTIPLICATION.

CASE VII.

To multiply by 99, 999, 9999, &c. in one line, place as many dots to the right hand of the multiplicand as there are figures of nine in your multiplier; which dots suppose to be cyphers, then, beginning with the right hand dot, subtract the given multiplicand from the new multiplicand, and the remainder will be the total product.

EXAMPLES.

$$\begin{array}{r} 1. \\ 8175.. \\ \underline{99} \\ 809325 \end{array}$$

$$\begin{array}{r} 2. \\ 32718... \\ \underline{999} \\ 32685282 \end{array}$$

$$\begin{array}{r} 3. \\ 72836.... \\ \underline{9999} \\ 728287164 \end{array}$$

In order to make these examples as clear as possible, I shall illustrate them by giving you another.

$\begin{array}{r} 4. \\ \text{Multiply } 21785.. \\ \text{By } 999 \\ \hline 21763215 \end{array}$	$\left. \begin{array}{l} \text{According to the} \\ \text{rule, it will} \\ \text{stand thus:} \end{array} \right\}$	$\begin{array}{l} \text{Explanation.} \\ 21785... \text{ minuend.} \\ 21785 \text{ subtrahend.} \\ \hline 21763215 \text{ product.} \end{array}$
--	--	--

N. B. You need only place as many dots to the right hand of your multiplicand as there are nines in your multiplier: the given multiplicand may be easily subtracted from it without placing it underneath.

CASE VIII.

To multiply by 13, 14, 15, 16, &c. to 19, *inclusive*, at one multiplication, multiply the multiplicand by the unit figure of the multiplier, and add to the product of each multiplication that figure which stands next on the right hand to that which you multiplied, and to the last figure in the multiplicand add what you carry.

Ex.

MULTIPLICATION.

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EXAMPLES.

1. 3182 13	2. 4183 14	3. 62805 15	4. 7164 16	5. 82315 17	6. 4182 18	7. 7132 19
						135508

Thus, in example the 7th, I say, 9 times 2 is 18; I put down 8 and carry 1, saying, 9 times 3 is 27, and 1 that I carried makes 28, and 2, (the right hand figure to 3) makes 30; I put down a cypher and carry 3: then, 9 times 1 is 9, and 3 which I carried makes 12, and 3, its right hand figure, is 15; therefore I put down 5 and carry 1, saying 9 times 7 is 63, and 1 which I carried is 64, and 1, its right hand figure, is 65; therefore I put down 5, and carry 6: lastly, 6 and 7, (the last figure in the multiplicand) make 13, so I put down 13, which gives me the total product.

CASE IX.

To multiply by 111, 112, 113, &c. to 119, *inclusive*, so as to have the product in one line; multiply the multiplicand by the unit figure only of the multiplier, and add to the product the two figures which stand next on the right hand to that which you multiplied, and to the two last figures separately add what you carry.

EXAMPLES.

1. 2183 111	2. 4296 112	3. 5839 113	4. 6273 114	5. 7182 115
6. 83716 116	7. 3295 117	8. 8183 118	9. 7295 119	868105

In

In example 9th, I begin and say, 9 times 5 is 45, I set down 5 and carry 4; then 9 times 9 is 81, and 4 I carried makes 85, and 5 its right hand figure makes 90, I set down 0 and carry 9; then I say, 9 times 2 is 18, and 9 I carried is 27, and its right hand figures 9 and 5 make 41, I set down 1 and carry 4; then 9 times 7 is 63, and 4 I carried is 67, and 2 is 69, and 9 is 78, I set down 8 and carry 7; which 7 I add to 7 and 2, the two last figures, they make 16, I then set down 6 and carry 1: lastly, this 1 and 7 makes 8, which I set down: And thus I have the product in one line, at one multiplication, and, I presume, is a very simple and concise method.

CASE X.

To multiply by 101, 102, 103, &c. to 109, *inclusive*, so as to have the product in one line, multiply the multiplicand by the unit figure of the multiplier, and add to it the next right hand figure but one to that which you multiplied, remembering to add to the two last figures in your multiplicand, separately, what you carry.

EXAMPLES.

1. 32785 101	2. 4287 102	3. 5376 103	4. 7806 109	5. 32789 105
6. 387 106	7. 32175 107	8. 65127 108	9. 3478 104	
			361712	

Thus, in example the 9th, I begin and say 4 times 8 is 32, I set down 2 and carry 3; then 4 times 7 is 28, and 3 I carried is 31, I set down 1 and carry 3; then 4 times 4 is 16 and 3 is 19, and 8 its next right hand figure but one, makes 27, I set down 7 and carry 2, saying, 4 times 3 is 12 and 2

is 14, and 7 (its right hand figure but one) makes 21, I set down 1 and carry 2, and add it to the 4, (the last figure but one in the multiplicand) and it makes 6, which I set down; and, lastly, as I carry nothing from the 6, I set down the last figure 3, and I have the whole product, viz. 361712, in one line.

CASE XI.

To multiply by 21, 31, 41, 51, 61, 71, 81 and 91 in one line, first bring down the unit figure of the multiplicand, which will always be the unit figure of the product; then multiply the tens figure of the multiplier by every figure of the multiplicand, and to each product add that figure which stands next on the left hand to that which you multiplied.

EXAMPLES.

$$\begin{array}{r} 1. \\ 7086 \\ 21 \\ \hline \end{array}$$

$$\begin{array}{r} 2. \\ 80713 \\ 31 \\ \hline \end{array}$$

$$\begin{array}{r} 3. \\ 4286 \\ 41 \\ \hline \end{array}$$

$$\begin{array}{r} 4. \\ 5394 \\ 51 \\ \hline \end{array}$$

$$\begin{array}{r} 5. \\ 8276 \\ 61 \\ \hline \end{array}$$

$$\begin{array}{r} 6. \\ 9718 \\ 71 \\ \hline \end{array}$$

$$\begin{array}{r} 7. \\ 74826 \\ 81 \\ \hline \end{array}$$

$$\begin{array}{r} 8. \\ 8327 \\ 91 \\ \hline \end{array}$$

$$\begin{array}{r} 757757 \\ \hline \end{array}$$

Thus, in example the 8th, I first bring down the 7, the unit figure of the multiplicand, for the unit figure of the product, and then I say, 9 times 7 is 63, and 2 (its left hand figure) makes 65, I therefore set down 5 and carry 6; then I say, 9 times 2 is 18, and 6 I carried makes 24, and 3 (its left hand figure) makes 27; I set down 7 and carry 2, saying, 9 times 3 is 27, and 2 I carried is 29, and 8 (its left hand figure) makes 37, I set down 7 and carry 3: lastly, I say, 9 times 8 is 72, and 3 I carried is 75, which I set down, and find the total product to be 757757.

CASE XII.

To multiply by 22, 23, 24, 25, 26, 27, 28 and 29, so as to have the product in one line, multiply every figure of the multiplicand by the unit figure of the multiplier, and add to each product twice that figure which stands next on the right hand to that which you multiplied, and to twice the last figure of the multiplicand add what you carry.

EXAMPLES:

1.	2.	3.	4.
3178	61729	1742	8375
22	23	24	25
<hr/>	<hr/>	<hr/>	<hr/>
5.	6.	7.	8.
96842	31875	3789	4263
26	27	28	29
<hr/>	<hr/>	<hr/>	<hr/>
			123627

In example the 8th, I begin and say, 9 times 3 is 27, I set down 7 and carry 2; then 9 times 6 is 54, and 2 I carried is 56, and 3 (its right hand figure) added twice, makes 62; (that is, 56 and 3 is 59, and 3 is 62;) therefore I set down 2 and carry 6, saying, 9 times 2 is 18, and 6 I carried is 24, and 6 (its right hand figure) added twice, makes 36; I set down 6 and carry 3: then, 9 times 4 is 36, and 3 I carried is 39, and 2 (its right hand figure) added twice, makes 43; I set down 3 and carry 4: lastly, I add this 4 to twice the last multiplicand figure 4, and it makes 12, and I have 123627 for its total product.

OF COMPOUND MULTIPLICATION.

COMPOUND MULTIPLICATION is extremely useful in finding the value of goods, as will appear from the following examples, and the manner of working them.

MULTIPLICATION

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CASE I.

When the quantity does not exceed 12 yards, ells, &c. set down the price of 1 yard, and place the quantity underneath the least denomination for the multiplier; and in multiplying by it, you must observe the same rules as in Compound Addition, for carrying from one denomination to another.

INTRODUCTORY EXAMPLES.

	1.	2.	3.	4.
	<i>l. s. d.</i>	<i>l. s. d.</i>	<i>l. s. d.</i>	<i>l. s. d.</i>
Multiply	12 16 6	21 11 10	18 13 4	10 13 11
By	3	4	5	6

	5.	6.	7.	8.
	<i>l. s. d. gr.</i>	<i>l. s. d. gr.</i>	<i>l. s. d. gr.</i>	<i>l. s. d. gr.</i>
Multiply	37 18 11 $\frac{1}{2}$	8 14 2 $\frac{1}{2}$	9 10 8 $\frac{1}{2}$	32 17 4 $\frac{1}{2}$
By	7	8	9	10

	9.	10.	11.	12.
	<i>l. s. d. gr.</i>	<i>l. s. d. gr.</i>	<i>l. s. d. gr.</i>	<i>l. s. d. gr.</i>
Multiply	3 13 2 $\frac{1}{2}$	0 15 6 $\frac{1}{2}$	12 0 11 $\frac{1}{2}$	18 12 0 $\frac{1}{2}$
By	11	12	11	9
	40 5 6 $\frac{1}{2}$			

In example the 9th, I say, 11 times 3 is 33; 33 farthings = 8 $\frac{1}{2}$ d. I set down $\frac{1}{2}$ and carry 8, saying, 11 times 2 is 22, and 8 I carried is 30; 30 pence = 2 s. 6 d. I set down 6 the pence, and carry 2: then I say, 11 times 3 (the unit figure of the shillings) is 33, and 2 I carried is 35; I set down 5 underneath the unit figure of the shillings, and carry 3, saying, 11 times 1 is 11, and 3 I carried makes 14; then I say, 11 times 11 is 121, and 14 I carried makes 135; 135 shillings = 5 l. 7 s. 6 d. I set down 6 d. and carry 7 s. 6 d. I say, 11 times 3 (the unit figure of the pounds) is 33, and 7 I carried makes 40; which I set down, and find the product to be 40 l. 5 s. 6 d.

E 2

Again;

Again—Suppose I had occasion to multiply 19 s. by 8;—
 I should say, 8 times 9 is 72; set down 2 and carry
 7; then 8 times 1 is 8, and 7 1 carried makes 15; *l. s. d.*
 the half of 15 is 7, and 1 over; therefore I set *o 19 o*
 down the 1 on the left hand of the 2, which makes *o 8 o*
 it 12 s. and the 7 is pounds, as may be seen by the
 operation adjoined. *L. 7 12 o*

PRACTICAL QUESTIONS.

1. What will 11 yards cost at 3 s. 8 d. per yard?

l. s. d.
o 3 8 price of one yard.
 11 yards.

Answer, *L. 2 0 4* price of 11 yards.

2. What will 10 ankers of geneva amount to, at 57 s. 6 d. per anker?

l. s. d.
2 17 6 price of 1 anker.
 10 ankers.

Answer, *L. 28 15 0* price of 10 ankers.

3. What will 9 ells cost, at 5 s. 7 d. per ell?

Answer, *L.*

4. What will 11 lb cost, at 14 s. 10½ d. per lb?

Answer, *L.*

5. At 9 s. 6 d. per gallon, what cost 12 gallons of rum?

Answer, *L.*

6. What cost 7 gallons of brandy, at 11 s. 3 d. per gallon?

Answer, *L.*

7. I demand the value of 7 boles of barley, at 16 s. 3 d. per bole.

L.

8. At 32 s. 6 d. *per* bushel, what cost 11 bushels of wheat?

Answer, L. 105 10s. 6d.

9. What cost 11 bushels of wheat, at 6s. 8 d. *per* bushel?

Answer, L. 75 16s. 8d.

10. What cost 9 ells of holland, at 5 s. 3½ d. *per* ell?

Answer, L. 46 15s. 9d.

11. What will 7 yds. of broad cloth cost, at 18 s. 6 d. *per* yd.?

Answer, L. 129 12s. 6d.

12. What will 3 lb of tea cost, at 16 s. 4 d. *per* lb?

Answer, L. 49 16s. 4d.

13. What will 12 gallons of wine cost, at 6s. 10 d. *per* gallon?

Answer, L. 72 12s. 0d.

14. What will 11 dozen cost, at 19 s. 10½ d. *per* dozen?

Answer, L. 209 10s. 6d.

CASE II.

When the multiplier (that is, the quantity) is above 12, you must multiply by two such numbers as, when multiplied together, will produce the given quantity; as, suppose it to be 54, you must multiply by 6 first, and that product afterwards by 9; or by 9 first, and 6 afterwards: the last product will be the answer.

1. What cost 121 yards, at 2 s. 4½ d. *per* yard?

l. s. d.

0 2 4½ price of 1 yard.

11

1 6 1½ price of 11 yards.

11

Answer, L. 14 7 4½ price of 121 yards.

2. What

2. What will 60 lb of coffee cost, at 5 s. 7½ d. per lb?

Answer, L. 16 : 18 : 9.

3. What will 42 ells cost, at 8 s. 11 d. per ell?

Answer, L. 18 : 14 : 6.

4. What will 36 gallons of rum cost, at 9 s. 9 d. per gallon?

Answer, L. 17 : 11 : 6.

5. What will 72 sheep cost, at 12 s. 6 d. each?

Answer, L. 45 : 0 : 0.

6. What will 144 hogheads cost, at 2 l. 13 s. 6 d. per hoghead?

Answer, L. 385 : 4 : 0.

7. What cost 54½ ells, at 3 s. 8 d. per ell?

Answer, L. 9 : 19 : 10.

8. What cost 96½ lb of tea, at 5 s. 4 d. per lb?

Answer, L. 25 : 13 : 4.

9. What will 33½ bushels cost, at 2 s. 7½ d. per bushel?

Answer, L. 4 : 7 : 11½.

10. What will 108 boles of pease cost, at 17 s. 10 d. per bole?

Answer, L. 96 : 6 : 0.

11. What will 81½ grofs cost, at 3 s. 10 d. per grofs?

Answer, L. 15 : 13 : 4½.

12. What

MULTIPLICATION.

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12. What will $4\frac{1}{2}$ ounces of silver cost, at 5s. 10d. per ounce?

Answer, L. 12 : 18 : 9.

N. B. For the better understanding of Compound Multiplication, let the scholar be well initiated in the six following Questions.

1. What will $\frac{1}{4}$ yard of cloth cost, at 3 s. 9 d. per yard?

Answer, L. 0 : 2 : 9 $\frac{1}{4}$.

2. What will $\frac{1}{2}$ lb. of tea cost, at 17 s. 11 $\frac{1}{2}$ d. per lb.?

Answer, L. 0 : 8 : 11 $\frac{1}{2}$.

3. What will $\frac{1}{4}$ ell of cloth cost, at 15 s. 11 d. per ell?

Answer, L. 0 : 9 : 11 $\frac{1}{4}$.

4. What will $\frac{1}{2}$ bushel of wheat cost, at 5 s. 7 $\frac{1}{2}$ d. per bushel?

Answer, L. 0 : 2 : 9 $\frac{1}{4}$.

5. What will $\frac{1}{4}$ gallon of rum cost, at 9 s. 10 d. per gallon?

Answer, L. 0 : 21 : 5 $\frac{1}{4}$.

6. What will $\frac{1}{4}$ ell of cloth cost, at 3 l. 17 s. 11 d. per ell?

Answer, L. 2 : 18 : 5 $\frac{1}{4}$.

CASE III.

When the quantity is such a number as no two numbers in the table will produce it exactly, then multiply by two such numbers as come the nearest to it; and for the number wanting, multiply the given price of one yard by the number of yards that are wanting, and add the products together for the answer: But if the two numbers exceed the given

ven

MULTIPLICATION.

ven quantity, then find the value of the overplus, and subtract it from the last product, and the remainder will be the answer.

1. What will 29 yards cost, at 14 s. 7 d. per yard?

14 s. 7 d.

0 14 7 price of 1 yard.

3

2 3 9 price of 3 yards.

9

19 13 9 price of 27 yards.

Twice the price of 1 yard is 1 9 2 price of 2 yards.

Answer, L. 21 2 11 price of 29 yards.

Q R.

14 s. 7 d.

0 14 7 price of 1 yard.

10

7 5 10 price of 10 yards.

3

21 17 6 price of 30 yards.

Subtract 0 14 7 price of 1 yard.

Remains, L. 21 2 11 price of 29 yards.

2. What will 61 ells cost, at 3 s. 4 1/2 d. per ell?

Answer, L. 10 : 5 : 10 1/2.

3. What will 140 1/2 yards cost, at 17 s. 2 d. per yard?

Answer, L. 120 : 7 : 7 1/2.

4. What will 123 boles of wheat cost, at 35 s. 3 d. per bole?

Answer, L. 216 : 15 : 9.

5. What

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5. What will $41\frac{1}{2}$ lb. of tea cost, at 7 s. 9 d. per lb.?

Answer, L. 16 : 1 : 7 $\frac{1}{2}$.

6. What will 82 yards cost, at 3 s. 9 $\frac{1}{2}$ d. per yard?

Answer, L. 15 : 10 : 11.

7. What will 65 $\frac{1}{2}$ ells cost, at 2 s. 10 d. per ell?

Answer, L. 9 : 6 : 3 $\frac{1}{2}$.

8. What will 73 $\frac{1}{2}$ gallons cost, at 7 s. 9 d. per gallon?

Answer, L. 28 : 9 : 7 $\frac{1}{2}$.

9. What will 52 $\frac{1}{2}$ acres come to, at 3 s. 4 d. per acre?

Answer, L. 8 : 14 : 2.

10. What will 91 sheep cost, at 12 s. 8 d. per sheep?

Answer, L. 57 : 12 : 8.

11. What will 57 $\frac{1}{2}$ yards cost, at 17 s. 10 $\frac{1}{2}$ d. per yard?

Answer, L. 51 : 3 : 4 : 0 $\frac{1}{2}$.

12. What will 72 $\frac{1}{2}$ yards cost, at 8 s. 9 $\frac{1}{2}$ d. per yard?

l. s. d.
0 8 9 $\frac{1}{2}$ price of 1 yard.

9
3 19 1 $\frac{1}{2}$ price of 9 yards.

8
31 13 0 price of 72 yards.

Half the price of 1 yard is 0 4 4 $\frac{1}{2}$ price of $\frac{1}{2}$ yard.

Answer, L. 31 17 4 $\frac{1}{2}$ price of 72 $\frac{1}{2}$ yards.

N. B. In finding the value of the above half yard, I begin at the shillings in the price of 1 yard, and say, the half of 8 shillings is 4; which I set down under the unit figure of the shillings; then I

* F

say,

say, the half of 9 pence is 4, and 1 remaining: I set down the 4 in the place of pence, and then say, 1 penny (which remained) is 4 farthings, and 2 more in the price added, make 6; then I say, the half of 6 farthings is 3, which I set down: whereby I find the value of half a yard, at 8s. 9½d. a yard, to be 4s. 4½d. This added to the price of 72 yards, shews me the value of 72½ yards.

13. What will 22½ yards of brocade cost, at 3l. 17s. 8d. per yard?

$$\begin{array}{r} 17 \text{ s. } 8 \text{ d. price of 1 yard.} \\ 3 \text{ } 17 \text{ } 8 \\ \hline 2 \end{array}$$

$$\begin{array}{r} 7 \text{ } 15 \text{ } 4 \text{ price of 2 yards,} \\ \hline 11 \end{array}$$

$$\begin{array}{r} 85 \text{ } 8 \text{ } 8 \text{ price of 22 yards,} \\ 1 \text{ } 18 \text{ } 10 \text{ price of } \frac{1}{2} \text{ yard.} \\ 0 \text{ } 19 \text{ } 5 \text{ price of } \frac{1}{4} \text{ yard.} \\ \hline \end{array}$$

$$\begin{array}{r} L. 88 \text{ } 6 \text{ } 11 \text{ price of 22½ yards.} \\ \hline \end{array}$$

Observe, To find the value of three quarters of a yard, I first find the value of half a one, by saying, the half of 3 pounds is 1 pound, and 1 over; I set down the 1 pound, and then say, that 1 pound over is 20 shillings, which, added to 17, makes 37: then, the half of 37 shillings is 18 shillings and 1 over, I set down the 18, and say, 1 shilling, which remained over, is 12 pence, and 8 is 20, then the half of 20 pence is 10, which I set down, and then I have 1l. 18s. 10d. for the value of half a yard. Lastly, As the half of half a yard is a quarter of a yard, so will half the price of half a yard be the price of a quarter of a yard, which, by proceeding as before mentioned, I find to be 19s. 5d. and the whole added together amounts to 88l. 6s. 11d. the value of 22½ yards.

N. B. If there had been only a quarter of a yard, the price of half a yard must have been found first, and then the half of that only added to the value of 22 yards.

CASE IV.

When the quantity is any number above the pence table, multiply the price of 1 yard by 10, which will produce the price of 10 yards; this product multiplied by 10 will give you the price of 100 yards; then, if the quantity doth not exceed hundreds,

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hundreds, you must multiply the price of one hundred by the number of hundreds in your question, the price of ten by the number of tens, and the price of unity, or 1, by the number of units: Lastly, Add these several products together, and the sum will be the answer.

1. What will 246 yards of cloth cost, at 3 s. 10 $\frac{1}{2}$ d. per yard?

$$\begin{array}{r} \text{L. s. d.} \\ 0 \quad 3 \quad 10\frac{1}{2} \text{ price of 1 yard.} \\ \hline 10 \end{array}$$

$$\begin{array}{r} 1 \quad 18 \quad 9 \text{ price of 10 yards.} \\ \hline 10 \end{array}$$

$$\begin{array}{r} 19 \quad 7 \quad 6 \text{ price of 100 yards.} \\ \hline 2 \end{array}$$

$$\begin{array}{r} 38 \quad 15 \quad 0 \text{ price of 200 yards.} \\ \hline \end{array}$$

4 times the price of 10 yards is $\begin{array}{r} 7 \quad 15 \quad 0 \text{ price of 40 yards.} \\ \hline \end{array}$

6 times the price of 1 yard is $\begin{array}{r} 1 \quad 3 \quad 3 \text{ price of 6 yards.} \\ \hline \end{array}$

$$\begin{array}{r} 47 \quad 13 \quad 3 \text{ price of 246 yards.} \\ \hline \end{array}$$

2. What will 289 yards of cloth cost, at 17 s. 10 $\frac{1}{2}$ d. per yard?

Answer, L. 258 : 5 : 10 $\frac{1}{2}$.

3. What cost 364 ells of holland, at 5 s. 8 $\frac{1}{2}$ d. per ell?

Answer, L. 103 : 17 : 10.

4. What cost 483 sheep, at 11 s. 5 d. each?

Answer, L. 275 : 14 : 3.

5. What will 607 lb. cost, at 2 s. 11 $\frac{1}{2}$ d. per lb.?

Answer, L. 89 : 15 : 8 $\frac{1}{2}$.

6. What will 727 ells cost, at 15 s. $3\frac{1}{2}$ d. *per ell*?

Answer, L. 555 : 1 : $10\frac{1}{2}$.

7. What will 968 $\frac{1}{2}$ yards cost, at 6 s. 4 d. *per yard*?

Answer, L. 306 : 15 : 5.

8. What will 326 dozen cost, at 1 s. $7\frac{1}{2}$ d. *per dozen*?

Answer, L. 26 : 9 : 9.

9. What will 842 $\frac{1}{2}$ gallons cost, at 3 s. 9 d. *per gallon*?

Answer, L. 157 : 18 : $5\frac{1}{2}$.

10. What will 6281 pieces cost, at $10\frac{1}{2}$ d. *per piece*?

Answer, L. 274 : 15 : $10\frac{1}{2}$.

11. What will 4362 $\frac{1}{2}$ lb. cost, at 1 s. $6\frac{1}{2}$ d. *per lb.*?

l. s. d.

0 1 $6\frac{1}{2}$ price of 1 lb.
10

0 15 5 price of 10 lb.
10

7 14 2 price of 100 lb.
10

77 1 8 price of 1000 lb.
4

308 6 8 price of 4000 lb.

3 times the price of 100 lb. is 23 2 6 price of 300 lb.

6 times the price of 10 lb. is 4 12 6 price of 60 lb.

Twice the price of 1 lb. is 0 3 1 price of 2 lb.

Half the price of 1 lb. is 0 0 $9\frac{1}{2}$ price of $\frac{1}{2}$ lb.

Answer, L. 336 5 $6\frac{1}{2}$ price of 4362 $\frac{1}{2}$ lb.

CASE V.

When the quantity does not exceed 150, nor the price 12 pence, then, by the pence table, find what it comes to, at 1 penny *per* yard, &c. and multiply this sum by the number of pence in the price, and the product will be the answer.

1. What will 138 yards cost, at $10\frac{1}{2}$ d. *per* yard?

138 pence is 10 11 6 the price at 1 d. *per* yard.

Half of 11 s. 6d. is, 5 15 0 the price at 10 d. *per* yard.
 0 5 9 the price at $\frac{1}{2}$ d. *per* yard.

Answer, 6 0 9 the price at $10\frac{1}{2}$ d. *per* yard.

2. What will $52\frac{1}{2}$ lb. cost, at 7 d. *per* lb.?

Answer, L. 1 : 10 : 9 $\frac{1}{2}$.

3. What will $81\frac{1}{2}$ yards cost, at $11\frac{1}{2}$ d. *per* yard?

Answer, L. 3 : 18 : 1 $\frac{1}{2}$.

4. What will $127\frac{1}{2}$ lb. cost, at 8 d. *per* lb.?

Answer, L. 4 : 4 : 10.

5. What will 149 dozen cost, at $10\frac{1}{2}$ d. *per* dozen?

Answer, L. 6 : 13 : 5 $\frac{1}{2}$.

6. What will $61\frac{1}{2}$ ells cost, at 3 d. *per* ell?

Answer, L. 0 : 15 : 5 $\frac{1}{2}$.

7. What will $150\frac{1}{2}$ ounces cost, at $5\frac{1}{2}$ d. *per* ounce?

Answer, L. 3 : 8 : 11 $\frac{1}{2}$.

8. What

8. What will 79 pieces cost, at $11\frac{1}{2}$ d. *per piece*?

Answer, L. 3 : 17 : $4\frac{1}{2}$.

9. What will 119 yards cost, at $3\frac{1}{2}$ d. *per yard*?

Answer, L. 1 : 12 : $2\frac{1}{2}$.

10. What will $57\frac{1}{2}$ dozen cost, at 12 d. *per dozen*?

Answer, L. 2 : 17 : 9.

11. What will 106 lb. cost, at $6\frac{1}{2}$ d. *per lb.*?

Answer, L. 2 : 19 : $7\frac{1}{2}$.

12. What will $21\frac{1}{2}$ ells cost, at 10 d. *per ell*?

Answer, L. 0 : 17 : $8\frac{1}{2}$.

13. What will 39 dozen cost, at $8\frac{1}{2}$ d. *per dozen*?

Answer, L. 1 : 8 : $5\frac{1}{2}$.

14. What cost 91 yards, at $12\frac{1}{2}$ d. *per yard*?

Answer, L. 4 : 14 : $9\frac{1}{2}$.

15. What cost 38 ells, at $9\frac{1}{2}$ d. *per ell*?

Answer, L. 1 : 9 : $3\frac{1}{2}$.

N. B. Observe this rule improved in cases 13th and 14th in Practice.

CASE VI.

To find the value of a hundred weight, by having the price of a pound:—Set down 2 s. 4 d. and multiply it by the number of farthings in the price of 1 lb. and the product will be the answer.

N. B. If the price be in pence, set down 9 s. 4 d. and multiply by the pence in the price for the answer.

1. What

1. What cost 1 Cwt. of iron, at $1\frac{1}{2}$ d. *per lb.*?

s. d.

2 4 the price of 1 Cwt. at one farthing *per lb.*
7 farthings in the price.

Answer, $\overline{16\ 4}$ price of 1 Cwt. at $1\frac{1}{2}$ d. *per lb.*

2. What cost 1 Cwt. of iron, at 1 d. $3\frac{1}{4}$ qr. *per lb.*?

Answer, $\overline{L\ 0 : 17 : 6}$

3. What cost 1 Cwt. at 2 d. *per lb.*?

Answer, $\overline{L\ 0 : 18 : 8}$

4. What cost 1 Cwt. at $2\frac{1}{2}$ d. *per lb.*?

Answer, $\overline{L\ 1 : 1 : 0}$

5. What cost 1 Cwt. at 2 d. $1\frac{1}{4}$ qr. *per lb.*?

Answer, $\overline{L\ 1 : 2 : 2}$

6. What cost 1 Cwt. at $2\frac{1}{2}$ d. *per lb.*?

Answer, $\overline{L\ 1 : 3 : 4}$

7. What cost 1 Cwt. at $2\frac{1}{4}$ d. *per lb.*?

Answer, $\overline{L\ 1 : 5 : 8}$

8. What cost 1 Cwt. at 3 d. *per lb.*?

Answer, $\overline{L\ 1 : 8 : 0}$

9. What cost 1 Cwt. at $3\frac{1}{2}$ d. *per lb.*?

Answer, $\overline{L\ 1 : 10 : 4}$

10. What

10. What cost 1 Cwt. at $3\frac{1}{2}$ d. per lb.?

Answer, L. 1 : 12 : 8.

11. What cost 1 Cwt. at $3\frac{1}{2}$ d. per lb.?

Answer, L. 1 : 15 : 0.

12. What cost 1 Cwt. at 4 d. per lb.

s. d.

9 4

price at 1 d. per lb.

8 4

Answer, L. 1 17 4 price at 4 d. per lb.

13. What will 1 Cwt. cost, at $4\frac{1}{2}$ d. per lb.?

Answer, L. 1 : 19 : 8.

14. What will 1 Cwt. cost, at $4\frac{1}{2}$ d. per lb.?

Answer, L. 2 : 4 : 4.

15. What will 1 Cwt. cost, at $6\frac{1}{2}$ d. per lb.?

s. d.

9 4

price of 1 Cwt. at 1 d. per lb.

6

2 16 0 price at 6 d. per lb.

0 0 2 8 4 price at $0\frac{1}{2}$ d. per lb.

Answer, L. 2 18 4 price at $6\frac{1}{2}$ d. per lb.

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CASE VII.

To find the value of 2 or more hundred weight, by having the price of one pound, first find the price of 1 cwt. by the last case, and then proceed to find the value of the whole, by case the 1st or 2d, as the question may require.

1. What is the value of $7\frac{1}{2}$ cwt. of cheese, at 4d. per lb.?

l. s. d.

0 9 4 price of 1 cwt. at 1 d. per lb.

4

1 17 4 price of ditto, at 4 d. per lb.

7

13 1 4 price of 7 cwt.

Half of 1 cwt. is 0 18 8 price of $\frac{1}{2}$ cwt.

Answer, L. 14 0 0 price of $7\frac{1}{2}$ cwt.

2. What cost 3 cwt. of cheese, at $3\frac{1}{2}$ d. per lb.?

Answer, L. 5 : 5 : 0.

3. What cost $6\frac{1}{2}$ cwt. of sugar, at 7 d. per lb.?

Answer, L. 20 : 8 : 4.

4. What cost $2\frac{1}{2}$ cwt. of butter, at $5\frac{1}{2}$ d. per lb.?

Answer, L. 7 : 1 : 2.

5. What cost 2 T. 14 cwt. 2 qrs. of iron, at 2 d. per lb.?

Answer, L. 50 : 17 : 4.

* G

6. What

MULTIPLICATION.

6. What is the value of $15\frac{1}{2}$ cwt. of iron, at $2\frac{1}{2}$ d. *per lb.*?

l. s. d.

0 2 4 price of 1 lb. at $\frac{1}{2}$ d. *per lb.*
10 farthings in the price.

1 3 4 price of 1 cwt. at $2\frac{1}{2}$ d. *per lb.*
3

3 10 0 price of 3 cwt.
5

17 10 0 price of 15 cwt.

Half the price of 1 cwt. 0 11 8 price of $\frac{1}{2}$ cwt.

Half the price of $\frac{1}{2}$ cwt. 0 5 10 price of $\frac{1}{4}$ cwt.

Answer, L. 18 7 6 price of $15\frac{1}{2}$ cwt.

7. What cost 6 T. 3 cwt. of cheese, at $4\frac{1}{2}$ d. *per lb.*?

Answer, L. 258 : 6 : 0.

8. What cost 7 firkins of butter, each weighing 3 qrs. cwt. at $5\frac{1}{2}$ d. *per lb.*?

Answer, L. 12 : 17 : 3.

9. What cost 9 cwt. of emery, at 4 d. *per lb.*?

Answer, L. 16 : 16 : 0.

10. What cost $17\frac{1}{2}$ cwt. of sugar, at $7\frac{1}{2}$ d. *per lb.*?

Answer, L. 61 : 5 : 0.

CASE VIII.

To find the value of a hundred weight, when the price of one lb. is any number of pounds and shillings, or shillings, pence and farthings:—Multiply the price of 1 lb. by 7, its product by 8, and this product by 2; which last product will be the answer required.

What

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1. What will 1 Cwt. of cinnamon cost, at 8s. 7½ d. per lb.?

l. s. d.
0 8 7½ price of 1 lb.

8 9 0 price of 8 lb.

7

24 3 0 price of 56 lb.

2

Answer, L. 48 6 0 price of 112 lb. or 1 Cwt.

2. What will 1 Cwt. cost, at 4s. 2½ d. per lb.?

Answer, L. 23 : 13 : 8.

3. What will 1 Cwt. cost, at 1 l. 17 s. 10 d. per lb.?

Answer, L. 211 : 17 : 4.

4. What will 1 Cwt. cost, at 7 s. 2½ d. per lb.?

Answer, L. 40 : 7 : 4.

5. What will ½ Cwt. cost, at 2 s. 11½ d. per lb.?

Answer, L. 124 : 5 : 0.

6. What will 1 Cwt. cost, at 25 s. 5 d. per lb.?

Answer, L. 142 : 6 : 8.

7. What will 1 Cwt. cost, at 14 s. 2½ d. per lb.?

Answer, L. 79 : 13 : 8.

8. What will 1 Cwt. cost, at 14 s. 8½ d. per lb.?

Answer, L. 82 : 5 : 0.

PRACTICAL QUESTIONS in the WEIGHTS and MEASURES.

1. What is the weight of 5 hogheads of sugar, each weighing, neat weight, 3 Cwt. 1 qr. 26 lb.?

Ansver, $\begin{array}{r} \text{Cwt.} \quad \text{qr.} \quad \text{lb.} \\ 17 \quad 1 \quad 18 \end{array}$

2. What is the weight of 3 chests of tea, each weighing 1 Cwt. 1 qr. 17 lb.?

Ansver, $\begin{array}{r} \text{Cwt.} \quad \text{qr.} \quad \text{lb.} \\ 4 \quad 0 \quad 23 \end{array}$

3. A gentleman is possessed of 12 silver table spoons, each weighing 2 oz. 14 dwt.—1 $\frac{1}{2}$ dozen of tea ditto, each weighing 14 $\frac{1}{2}$ dwt.—2 silver mugs, each 13 oz. 17 dwt.—and a silver tankard, 23 oz. 13 dwt.—Pray how many ounces of silver has he?

Ansver, $\begin{array}{r} \text{lb.} \quad \text{oz.} \quad \text{dwts.} \\ 8 \quad 0 \quad 16 \end{array}$

4. In 22 pieces of cloth, each measuring 31 $\frac{1}{2}$ yards, how many yards?

5. In 7 pieces of cloth, each whereof measures 19 ells Eng. 2 qrs. 3 na. how many ells?

6. Admit a board to be 12 $\frac{1}{2}$ feet long, and 3 feet wide, how many feet does it contain?

7. How many gallons of wine are there in 5 casks, each containing 32 gals. 1 qt. 3 pts.?

8. I have 7 inclosures, each whereof measures 5 acres 3 roods 17 poles, how many acres do they contain?

9. How much is the weight of 71 kits of salmon, each weighing 2 qrs. 5 lb.?

10. What is the weight of 15 bales of cloth, each bale containing 4 Cwt. 3 qrs. 19 lb.?

11. What quantity of yards are there in 35 pieces of hanging paper, each whereof measures 11 yds. 3 qrs. 2 na.?

Of

OF DIVISION.

DIVISION teaches to discover how often one number is contained in another, and is a concise way of performing several subtractions.

There are four principal parts to be taken notice of in Division, *viz.*

1. The Dividend, or number given to be divided.
2. The Divisor, or number given to divide by.
3. The Quotient, or answer to the question; which shews how oft the Divisor is contained in the Dividend.
4. The Remainder (which is always less than the Divisor, and of the same name or value as the Dividend) is very uncertain, as there is sometimes a Remainder, and sometimes none.

Division is of two sorts, Simple and Compound.

Simple Division is the dividing of one number by another, without regard to their value: as, 96 divided by 12, produces 8 in the Quotient; that is, the number 12 is contained 8 times in the number 96.

Simple Division contains two sorts, *viz.* Short, and Long Division.

OF SHORT DIVISION.

Short Division is when the Divisor does not exceed 12.

R U L E.

First seek how often the Divisor can be had out of the first figure or figures of the Dividend; which place in the Quotient, and as many units as remain, they must be accounted many tens; to which you must add the next (and every other) figure in the Dividend, and seek the Quotient figure or figures, as before.

D I V I S I O N.

To prove DIVISION.

Multiply the Divisor and Quotient together, and add the remainder, if there be any, to the Product: that sum will be equal to the Dividend, if the work be right.

EXAMPLES.

	1.	2.	3.	4.
Divisor.	Dividend.			
	3)4176	4)15732	5)613780	6)22776
Quotient.	1392			
	3			
Proof.	4176			
	7)42835	8)217830	9)260875	11)37140

of LONG DIVISION.

С А В Е Н.

First seek how many times the Divisor is contained in competent number of the first figures of the Dividend;—place the said figure in the Quotient;—multiply the Divisor by this Quotient figure, and place the Product underneath the Dividend;—then draw a line and subtract, and bring down the next figure of the Dividend, to the right hand of

DIVISION

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the Remainder :—after which, you must seek, multiply, and subtract, till you have brought down every figure of the Dividend.

EXAMPLES.

Divisor. Dividend. Quotient.
32)147867(4620¹⁷
128

Divisor. Dividend. Quotient.
714)827566(1159⁴²
714

N. B. When there is a remainder, it must be placed in small figures over the Divisor, to the right hand of the Quotient, as above.

27 Remainder.

6466

6426

40 Remainder.

See the PROOF of this Question.

4620 Quotient.
32 Divisor + 27

9267

13860

147867

Thus, in example the first, I find 32 (the Divisor) cannot be contained in the two first figures of the Quotient; therefore I take three figures, viz. 147, and inquire how oft 32 is contained therein; which finding to be 4 times, I place the 4 in the Quotient, and multiply the Divisor by it, setting the first figure of the multiplication underneath the 7 in the Dividend, &c. I then draw a line, and subtract 128 from 147, and find a remainder of 19; and to the right hand thereof I bring down the next figure in the Dividend, viz. 8; then I enquire how oft the Divisor 32 is contained in 198; and finding it to be 6 times, I multiply the Divisor by it, and proceed as before.

Observe, That in multiplying by 2, I add the remainder 27.

29)710684(

38)410867(

47)371829(

53)490872(

57)285792(

68)318294(

73)84296(

79)148273(

87)492731(

^{12.} 89)41832(	^{13.} 278)371428(	^{14.} 314)872637(
^{15.} 423)179062(	^{16.} 534)871463(	^{17.} 716)821476(
^{18.} 839)1780654(	^{19.} 3759)987268(	^{20.} 9986)2738318(
^{21.} 47295)83786543(	^{22.} 71839)70863947(

CASE III.

When there is a cypher or cyphers at the right hand of the Divisor, they must be cut off; and likewise, you must cut off the same number of figures from the Dividend, and then proceed as at Case II.; but remember, that those figures which you cut off from the Dividend, must be placed to the right hand of the Remainder, which remainder would have fallen out, if you had divided without cutting off the figures.

EXAMPLES.

Divisor.	Dividend.	Quotient.
378|00	57928|39	(153 ⁹⁴³⁹ 7789
378		97|000
2012		4278|310
1890		388
1228		398
1134		388
		10310

9439 Remainder.

^{3.} 814000)71423695(	^{4.} 9375000)8148672950(
^{5.} 7100)84780000(	^{6.} 1000)8732700(
^{7.} 39580)5741300(	^{8.} 100)371428000(

N. B. In dividing by 10, 100, 1000, &c. cut off as many figures from the Dividend as there are cyphers in the Divisor, and your work will be done: those figures on the right hand, cut off, will be the Remainder and those on the left, the Quotient.

CASE

DIVISION.

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CASE IV.

When the Divisor is such a number, that any two figures being multiplied together will make the said Divisor, divide the given Dividend by one of those figures, and that Quotient by the other, this last Quotient will be the answer.

B. To find the true remainder, multiply the last remainder by the first Divisor, and add in the first remainder.

Divide 8376 by 42.

1st Method.

6)8376

7)1396

Quotient. 199¹⁸

2d Method.

7)8376

6)1196⁴

Quotient. 199¹⁸

3d Method.

42)8376(199 Quotient,

42

417

378

396

378

18 Remainder.

Please to remark, that I have wrought the above question three ways, in order to make you understand the method of finding the true remainder according to this case.—In the *first* method, in dividing by 6 there remains nothing, in dividing by 7 there remains 3; which being the last remainder, I multiply it by the first Divisor 6, and the Product is 18, the true remainder.—In the *second* method, dividing by 7 there remains 4, and by 6 there remains 2; therefore I multiply 2, the last remainder, by 7, the first divisor, the product is 14; which I add 4, the first remainder, it makes 18, the true remainder.—The *third* method is self-evident.

2.
72)4896

5.
24)18298

3.
96)40876

6.
88)74862

4.
99)418236

7.
108)512376(

* H

CASE

C A S E V. Or, CONTRACTED DIVISION.

To perform Division, without setting down the Multiplication:—First seek how oft the Divisor can be contained, as before directed; place the figure in the Quotient, and multiply it with the Divisor, and subtract the unit figure of the multiplication from the Dividend: if you are obliged to borrow in subtracting, you must add one extraordinary to the next multiplication, and proceed as before.

E X A M P L E S.

$$\begin{array}{r} 578 \overline{) 487325843} \\ \underline{2492} \\ 1805 \\ \underline{} \end{array}$$

71 Remainder.

In this example, I find the first Quotient figure to be 8; then I say 8 times 8 is 64; subtract the unit figure 4 from the 3 in the Dividend, and there remains 9; then, as I was obliged to borrow 1 in subtracting, carry 7, that is, 6 tens in 64, and ten I borrowed make 7 tens; say 8 times 7 is 56, and 7 I carried makes 63; then I say, 3 from 7 there remains 4, I then carry only 6, as I borrowed none in the subtraction; I then say, 8 times 5 is 40, and 6 I carried makes 46, which subtracted from 48 there remains 2; I bring down the next figure, and proceed in the same manner through the whole: and by this method, which is very plain and intelligible, a question in Division may be wrought nearly in half the time, and with as little fallibility as by the common method.

I recommend it to the student, to work the questions given in case 2d after this manner, as well as the following.

$$283 \overline{) 84795}$$

$$7183 \overline{) 4279365}$$

$$317 \overline{) 418096}$$

$$916 \overline{) 840786}$$

$$8317 \overline{) 538469}$$

$$38000 \overline{) 9786700}$$

of COMPOUND DIVISION.

COMPOUND DIVISION is the dividing of numbers of different denominations; in doing which, always begin at the highest, and observe the same rules as in Compound Addition, from one denomination to another.

INTRODUCTORY EXAMPLES:

Divide 478 l. 18 s. 6 d. by 6:

$$\begin{array}{r} \text{l.} \quad \text{s.} \quad \text{d.} \\ 6 \overline{) 478 \quad 18 \quad 6} \end{array}$$

L. 79 16 5 Quotient:

$$\begin{array}{r} \text{l.} \quad \text{s.} \quad \text{d.} \\ 4 \overline{) 23 \quad 17 \quad 8} \end{array}$$

$$\begin{array}{r} \text{l.} \quad \text{s.} \quad \text{d.} \\ 5 \overline{) 63 \quad 17 \quad 9\frac{1}{2}} \end{array}$$

In this example, beginning at the pounds, I say, how oft 6 in 47; I find it 7 times and 5 over; I set down 7, and the five is 5 tens, *viz.* 50, and 8 added is 58; how oft 6 in 58; I find it 9 times and 4 over; I set down 9: then having done dividing the pounds, the one that remains is 4 pounds, which are equal to 80 shillings, and 18 in the shillings make 98; then I find 6 is contained 16 times in 98, and 2 over; I set down 16 under the shillings, and reduce the 2 s. that remained into pence, which make 24, and 6 pence in the question added make 30; then I say how oft 6 in 30; and find it to be exactly 5 times; I set it down, which gives me 94 16 s. 5 d. for the quotient.

$$\begin{array}{r} \text{l.} \quad \text{s.} \quad \text{d.} \\ 6 \overline{) 47 \quad 18 \quad 10\frac{1}{2}} \end{array}$$

$$\begin{array}{r} \text{l.} \quad \text{s.} \quad \text{d.} \\ 7 \overline{) 91 \quad 14 \quad 5\frac{1}{2}} \end{array}$$

$$\begin{array}{r} \text{l.} \quad \text{s.} \quad \text{d.} \\ 8 \overline{) 28 \quad 19 \quad 4} \end{array}$$

$$\begin{array}{r} \text{l.} \quad \text{s.} \quad \text{d.} \\ 9 \overline{) 32 \quad 16 \quad 7\frac{1}{2}} \end{array}$$

$$\begin{array}{r} \text{l.} \quad \text{s.} \quad \text{d.} \\ 10 \overline{) 33 \quad 11 \quad 8} \end{array}$$

$$\begin{array}{r} \text{l.} \quad \text{s.} \quad \text{d.} \\ 11 \overline{) 74 \quad 18 \quad 6\frac{1}{2}} \end{array}$$

$$\begin{array}{r} \text{l.} \quad \text{s.} \quad \text{d.} \\ 12 \overline{) 37 \quad 14 \quad 9} \end{array}$$

$$\begin{array}{r} \text{l.} \quad \text{s.} \quad \text{d.} \\ 9 \overline{) 48 \quad 13 \quad 7\frac{1}{2}} \end{array}$$

<i>Tons. C. gr. lb.</i>	<i>Tons. C. gr. lb.</i>	<i>lb. oz. dr.</i>	<i>lb. oz. dr.</i>
4)17 12 1 18	5)7 11 3 27	6)34 12 14	7)8 13 19

<i>lb. oz. dwts. gr.</i>	<i>lb. oz. dwts. gr.</i>	<i>lb. oz. dwts. gr.</i>	<i>lb. oz. dwts. gr.</i>
6)23 10 17 22	7)15 11 5 18	8)31 6 16 4	9)7 4 17 19

<i>lb. 3 3 9 gr.</i>	<i>lb. 3 3 9 gr.</i>	<i>lb. 3 3 9 gr.</i>
10)31 11 7 1 10	11)54 6 3 2 19	12)28 10 7 0 14

<i>T's. gr. na.</i>	<i>E. E. gr. na.</i>	<i>E. Fr. gr. na.</i>	<i>E. Fl. gr. na.</i>	<i>T's. gr. na.</i>
3)14 3 1	4)59 4 0	5)17 3 0	6)36 1 2	7)9 2 1

<i>T. bds. gal. qts.</i>	<i>T. bds. gal. qts.</i>	<i>Hbds. gal. qts.</i>	<i>Hbds. gal. qts.</i>
3)7 3 6 1 3	4)3 2 48 6	5)31 59 3	6)71 18 4

<i>AB. fir. gal.</i>	<i>BB. fir. gal.</i>	<i>AB. fir. gal.</i>	<i>BB. fir. gal.</i>
5)317 3 7	6)16 2 6	8)39 2 6	12)81 1 8

<i>Ch. bu. p.</i>	<i>Ch. bu. p.</i>	<i>Ac. r. po.</i>	<i>A. r. p.</i>
6)39 18 2	9)88 17 3	12)108 2 38	7)17 3 17

<i>Mi. fur. po.</i>	<i>Mi. fur. po.</i>	<i>Mo. w. d.</i>	<i>D. ho. min. sec.</i>
8)8 3 28	7)17 7 19	6)8 2 6	4)18 16 31 52

PRACTICAL QUESTIONS. CASE I.

Having the price of any number of yards, &c. within the pence table, to find the price of unity, or 1 yard:—If the quantity exceed not 12, proceed as directed last, by setting down the price, and dividing by the quantity; which Quotient will be the value of 1 yard required: but if the quantity exceed 12, then divide by two such numbers as, when multiplied together, will produce the quantity: the last Quotient will be the value of 1 yard required.

N. B. This case proves the 1st and 2d cases in Compound Multiplication.

1. If 11 yards of cloth cost 2 l. 0 s. 4 d. what is it *per* yard?

$$\begin{array}{r} \text{l. s. d.} \\ 11 \overline{) 2 \ 0 \ 4} \end{array}$$

0 3 8 Answer.

2. If 9 ells cost 2 l. 10 s. 3 d. what cost 1 ell?

3. If 11 lb. cost 8 l. 3 s. 7½ d. what cost 1 lb.?

4. If 12 gallons of rum cost 5 l. 14 s. what cost 1 gallon?

5. If 7 gallons of brandy cost 3 l. 18 s. 9 d. what cost 1 gallon?

6. If 11 boles of wheat cost 17 l. 17 s. 6 d. what cost 1 bole?

7. If 121 yards of cloth cost 14 l. 7 s. 4½ d. what cost 1 yard?

Answer, 2 s. 4½ d.

8. If 60 lb. of coffee cost 16 l. 18 s. 9 d. what cost 1 lb.?

Answer, 5 s. 7½ d.

9. If 42 ells cost 18 l. 14 s. 6 d. what cost 1 ell?

Answer, 8 s. 11 d.

10. If 36 gallons of rum cost 17 l. 11 s. what cost 1 gallon?

Answer, 9 s. 9 d.

11. If 72 sheep cost 45 l. what cost 1 sheep?

Answer, 12 s. 6 d.

12. If 108 boles of pease cost 96 l. 6 s. what cost 1 bole?

Answer, 17 s. 10 d.

CASE II.

Having the price of a hundred weight, to find the price of 1 lb.—

Divide the given price by 8, that Quotient by 7; and this Quotient by 2; which last Quotient will be the price of 1 lb. required.

1. If 1 cwt. of cheese cost 1 l. 1 s. what is that *per lb.*?

$$\begin{array}{r}
 \text{l.} \quad \text{s.} \quad \text{d.} \\
 8 \overline{) 1 \text{ l. } 1 \text{ s.}} \\
 \underline{8 \text{ s.}} \\
 1 \text{ s.} \\
 7 \overline{) 1 \text{ s.}} \\
 \underline{7 \text{ d.}} \\
 2 \text{ d.} \\
 2 \overline{) 2 \text{ d.}} \\
 \underline{1 \text{ d.}} \\
 1 \text{ d.}
 \end{array}$$

Answer, 9 s. 2 d. price of 1 lb.

2. At 1 l. 3 s. 4 d. *per cwt.* what cost 1 lb.?

Answer, 2 s. 4 d.

3. At 1 l. 5 s. 8 d. *per cwt.* what cost 1 lb.?

Answer, 2 s. 8 d.

4. At 28 s. *per cwt.* what cost 1 lb.?

Answer, 3 d.

5. At 2 l. 2 s. *per cwt.* what cost 1 lb.?

Answer, 4 s. 4 d.

6. At 35 s. *per cwt.* what cost 1 lb.?

Answer, 3 s. 4 d.

7. At 2 l. 6 s. 8 d. *per cwt.* what cost 1 lb.?

Answer, 5 d.

8. If 1 cwt. of Cheshire cheese cost 2 l. 11 s. 4 d. what is that *per lb.*?

Answer, 5 s. 4 d.

DIVISION

63

9. If 1 cwt. of steel cost 39 s. 4 d. what is that *per lb.*?

Answer, $3\frac{1}{2}$ d.

10. If 1 cwt. of any thing cost 2 l. 16 s. what is that *per lb.*?

Answer, 6 d.

11. If 1 cwt. cost 2 l. 9 s. what is that *per lb.*?

Answer, $5\frac{1}{2}$ d.

12. If 1 cwt. cost 1 l. 4 s. 6 d. what is that *per lb.*?

Answer, 2 d. $2\frac{1}{2}$ gr.

13. If 1 cwt. of butter cost 2 l. 11 s. 4 d. what is that *per lb.*?

Answer, $5\frac{1}{2}$ d.

Note. This case proves the 6th case in Multiplication.

CASE III.

Having the price of several hundred weights, to find the price *per lb.*—

Divide the whole price by the number of hundreds, which will give you the price *per cwt.* and then proceed as directed in the last case.

1. If 3 cwt. of cheese cost 5 l. 5 s. what is that *per lb.*?

l. s. d.

2) 5 5 0

7) 1 15 0 price of 1 cwt.

8) 0 5 0

2) 0 0 7 $\frac{1}{2}$

Answer, 0 0 3 $\frac{1}{2}$ price of 1 lb.

2. If

2. If 2 T. 14 cwt. 2 qrs. of iron cost 50l. 17s. 4d. what is that *per lb.*?

Answer, 2 d.

3. If 9 cwt. of emery cost 16l. 16s. what is that *per lb.*?

Answer, 4 d.

4. Six T. 3 cwt. of sugar cost 258l. 6s. pray what did 1 lb. cost?

Answer, 4½ d.

5. If 6½ cwt. of sugar cost 20l. 8s. 4d. what is it *per lb.*?

Answer, 7 d.

6. If 2¼ cwt. of butter cost 7l. 1s 2d. what is that *per lb.*?

Answer, 5½ d.

7. If 7½ cwt. of cheese cost 14l. what is it *per lb.*?

Answer, 4 d.

8. If 5½ cwt. of butter cost 12l. 17s. 3d. what cost 1 lb.?

Answer, 5¾ d.

9. If 17½ cwt. of sugar cost 61l. 5s. what cost 1 lb.?

Answer, 7½ d.

10. If 15¾ cwt. of iron cost 18l. 7s. 6d. what cost 1 lb.?

Answer, 2½ d.

Note, This case proves the 7th case in Multiplication.

CASE IV.

Having the price of any number of yards, &c. to find the price of unity or 1 yard, divide the price by the quantity, beginning at the highest denomination; and if any thing remain, reduce it into the next and every inferior denomination, and divide as before, remembering to add the odd

DIVISION

65

dd shillings and pence, &c. if there be any, at every reduction of their values, and you will have the value of pence required.

N. B. If there be a $\frac{1}{2}$, $\frac{1}{4}$, or $\frac{1}{8}$ of a yard, lb, &c. multiply both the price and the quantity by 4, and then proceed as above directed.

1. If $140\frac{1}{2}$ yards of cloth cost 120 l. 7 s. $7\frac{1}{2}$ d. what cost yard?

See the OPERATION.

yards.	140 $\frac{1}{2}$	Price	120 7 $\frac{1}{2}$
quantity	140 $\frac{1}{2}$	Mult. by	4
Mult. by	4		
produces	561	for your divid.	Prod. 481 10 6 for your divid.

561) 481 10 6 (10 2 17 9 Answer.

561) 9630 (17

561

4020

3927

93

12

561) 1122 (2

1122

2. If 123 boles of wheat cost 216 l. 15 s. 9 d. what cost bole?

Answer, 35 s. 3 d.

3. If $57\frac{1}{2}$ yards cost 51 l. 3 s. 4 d. $0\frac{1}{2}$ qr. what cost 1 yard?

Answer, 17 s. $10\frac{1}{2}$ d.

* I

4. If

4. If 82 yards of cloth cost 15l. 10s. 11d. what cost 1 yard?

Answer, 3s. 9½d.

5. If 73½ gallons cost 28l. 9s. 7½d. what cost 1 gallon?

Answer, 7s. 9d.

6. If 29 yards of cloth cost 21l. 2s. 11d. what cost 1 yard?

Answer, 14s. 7d.

7. If 61 ells of cloth cost 10l. 5s. 10½d. what cost 1 ell?

Answer, 3s. 4½d.

8. If 41½ lb. of tea cost 16l. 1s. 7½d. what cost 1 lb.?

Answer, 7s. 9d.

9. If 65½ ells cost 9l. 6s. 3½d. what cost 1 ell?

Answer, 2s. 10d.

10. If 91 sheep cost 57 l. 12 s. 8 d. what cost 1 sheep?

	l.	s.	d.	l.	s.	d.	
91)	57	12	8	(	0	12	8
	20						

91)1152(12

91

242

182

60

12

91)728(8

728

N. B. This case proves the 38th and 4th cases in Compound Multiplication.

PRACTICAL QUESTIONS in the WEIGHTS and MEASURES.

1. Five hogheads of sugar weigh together 17 Cwt. 1 qr. 18 lb. I demand the weight of 1 hoghead?
2. Three chests of tea weigh 4 Cwt. 23 lb. what is the weight of 1 chest?
3. Divide 7 T. 14 cwt. 3 qrs. 19 lb. 11 oz. 12 dr. equally among 4 persons.
4. Divide 14 lb. 10 oz. 17 dwts. 15 gr. by 5.
5. Divide 11 oz. 15 dwt. 18 gr. of silver equally among 8 persons.
6. Divide 8 lb 7 3/4 5/8 2/9 18 gr. by 8.
7. Divide 19 lb 2 3/4 7/8 1/9 14 gr. by 4.
8. Divide 71 yds. 3 qr. 2 na. by 6.
9. Divide 9 ells 4 qr. 3 na. by 5.
10. Divide 17 EFr. 5 qr. 1 na. by 7.
11. Divide 8 Le. 2 m. 6 fu. 27 pb. by 9.
12. Divide 84 acres 3 roods 36 po. by 8.
13. Divide 99 hhds. 61 gal. 2 qts of wine equally among 18 persons.
14. Divide 7 hhds. 17 gal. 3 qts. of ale equally among 3 persons.
15. Divide 100 ch. 3 bu. 2 p. of coals equally among 24 persons.
16. Divide 4 months 3 weeks 5 days by 7.
17. Divide 17° 45' 12" by 8.
18. Divide 209° 57' by 16.

PRACTICAL QUESTIONS IN MONEY.

1. Divide 165 l. 4 s. 4 d. among 7 men and 9 women and give the men twice as much as the women.

Men	Women	Shares	l.	s.	d.
7	9	Divide by 23	165	4	4
Mult. by 2			161		
	14 shares.		4		
Add	9 womens shares.		20		
	23 the number of equal shares in the whole sum.	23	84	3	
			69		
			15		
			12		
	7 3 8 = 1 wom. share.				
Mult. by	2	23	184	8	
			184		
	14 7 4 = 1 man's share.				
	7 men,				
L. 100 11 4 = 7 mens shares.					
64 13 0 = 9 womens shares.					
L. 165 4 4 Proof.					

2. Divide 165 l. among 7 men and 9 women, and give the women twice as much as the men.

l.	s.	d.
Answer,	6	12
	0	= 1 man's share.
	13	4 = 1 woman's share.

3. Divide 103 l. 19 s. 2 d. among 8 men and 8 women, and give the women 4 times as much as the men.

l.	s.	d.
Answer,	2	11
	11	11 = 1 man's share.
	10	7 = 1 woman's share.

DIVISION.

69

4. Divide 2312 10 s. 10 d. among 5 men, 7 women, and 6 boys, and give each man double a woman, and each woman double a boy.

l. s. d.

Answer, 0 11 9½ = 1 boy's share.

1 3 6½ = 1 woman's ditto.

2 7 1 = 1 man's ditto.

5. Divide 222 l. 16 s. 1½ d. among 3 men, 9 women, and 17 boys, and give each man as much as 3 women, and each woman as much as 5 boys.

l. s. d.

Answer, 2 1 7½ = 1 boy's share.

10 8 2½ = 1 woman's ditto.

31 4 8½ = 1 man's ditto.

6. Divide 3 guineas among 9 men, and give each man 6 d. more than another.

Suppose $A = 0 \ 0$ l. s. d. 3 3 0 sum to be divided.

$B = 0 \ 6$ Subtract $0 \ 18 \ 0$

$C = 1 \ 0$ l. s. d.

$D = 1 \ 6$ Divide by 9) 2 5 0 (0 5 0 A's share.

$E = 2 \ 0$ 0 5 6 B's ditto.

$F = 2 \ 6$ 0 6 0 C's ditto.

$G = 3 \ 0$ 0 6 6 D's ditto.

$H = 3 \ 6$ 0 7 0 E's ditto.

$I = 4 \ 0$ 0 7 6 F's ditto.

18 0 0 8 0 G's ditto.

0 8 6 0 8 6 H's ditto.

0 9 0 0 9 0 I's ditto.

Proof, L. 33 0

7. Divide

To prove Reduction
Change the order of the question.

Divide

7. Divide 141. 5s. among 5 men, and give each man more than another.

Answer.—*A's* share—2 14 0
B's ditto—2 15 6
C's ditto—2 17 0
D's ditto—2 18 6
E's ditto—3 0 0

Proof, L. 14 5 0

8. Divide 100 guineas among 7 men, and give each man a quarter of a guinea more than another.

Answer.—*A's* share—14 4 3

OF REDUCTION.

REDUCTION teaches to bring or change numbers of one denomination to others of another denomination, of the same value; and is performed by multiplication and division.

There are two sorts of Reduction, viz. Reduction Descending and Ascending.

OF REDUCTION DESCENDING.

RULE.

Multiply the highest denomination given, by as many of the next less as make one of that greater, and thus continue 'till you have brought it down as low as your question requires.

To prove REDUCTION.

Change the order of the question.

REDUCTION.

71

OF MONEY.

1. In 19l. 17s. 11d. how many farthings?

Answer, 400 4s. 11d.
19 17 11
200 shillings in a pound.

397 shillings.
12 pence in a shilling.

4775 pence.
4 farthings in a penny,

Answer, 19103 farthings.

To prove the above question, change the order of it, and will then become,—In 19103 farthings how many pounds?

4)19103

12) 4775 1/2 pence.

2) 397 11 shillings.

Answer, L. 19: 17: 11 1/2 proof.

V. B. In multiplying by 20, I add in the 17s.; by 12, I add in the 11d. and by 4 the 1/2d. which you must remember to do in the like cases.

2. In 41l. 11s. 4d. how many farthings?

Answer, 39905.

3. In 29l. 10s. how many farthings?

Answer, 28320.

4. In 71l. how many farthings?

Answer, 68160.

5. In 19l. 2s. 6d. how many half-pence?

Answer, 9180.

6. In

6. In 17 guineas, how many pence?
Answer, 4284.
7. In $19\frac{1}{2}$ guineas, how many shillings, pence, and half-pence?
Answer, 409 shillings.
4914 pence.
9828 half-pence.
8. In 841 crowns, how many sixpences?
Answer, 8410.
9. In 75 half crowns, how many pence and farthings?
Answer, 2250 pence.
9000 farthings.
10. In 18l. 11s. 6d. how many shillings, three-pences, and farthings?
Answer, 371 shillings.
1486 three-pences.
17832 farthings.
11. In 84l. how many groats?
Answer, 5040.
12. In 14l. how many crowns, half-crowns and farthings?
Answer, 56 crowns.
712 half-crowns.
13440 farthings.
13. In 64 guineas, how many farthings?
Answer, 64512.
14. In 32 moidores, how many shillings, pence and farthings?
Answer, 864 shillings.
10368 pence.
41472 farthings.
15. In 847 shillings, how many groats, three-pences, pence and farthings?
Answer, 2541 groats.
3388 three-pences.
10164 pence.
40656 farthings.
16. Reduce

REDUCTION

73

16. Reduce 74 guineas and three quarters, into shillings, six-pences, groats, three-pences and farthings.

Answer, 1569 shillings.
3139 six-pences.
4709 groats.
6279 three-pences.
75348 farthings.

17. In 7 l. 19 s. 11 d. how many half-pence?

Answer, 3839.

of REDUCTION ASCENDING.

RULE.

Divide the lowest denomination given by as many of the next higher, as make one of that lower, and thus continue till you have brought it into that denomination which your question requires.

1. In 39905 farthings, how many pence, shillings, and pounds?

Farthings in a penny 4)39905

Pence in a shilling 12) 9976 $\frac{1}{2}$ pence.

2|0) 83|1 : 4 shillings.

Answer, L. 41 : 11 : 4 $\frac{1}{2}$

N. B. The remainder is always of the same name as the dividend.

2. Bring 68160 farthings into pounds.

Answer, L. 71.

3. Bring 9180 half-pence into pence, shillings and pounds.

Answer, 4590 pence.

382 shillings.

L. 19 : 2 : 6.

4. Change 4284 pence into guineas.

Answer, 17 guineas.

* K

5. Bring

5. Bring 9818 half-pence into pence, shillings and guineas.

Answer, 4914 pence.

409 shillings.

19 guin. 10s. 6d.

6. Bring 8410 six-pences into crowns.

Answer, 841 crowns.

7. In 3839 half-pence, how many pounds?

Answer, L. 7 : 19 : 11½.

8. In 28320 farthings, how many pounds?

Answer, L. 29 : 10.

9. In 9000 farthings, how many pence and half-crowns?

Answer, 2250 pence.

75 crowns.

10. Bring 17832 farthings into pence, shillings and pounds.

Answer, 4458 pence.

371 s. 6d.

181. 11 s. 6d.

11. Change 5040 groats into pounds.

Answer, 84 pounds.

12. Change 13440 farthings into half crowns, crowns, and pounds.

Answer, 112 half crowns.

56 crowns.

14 pounds.

13. Bring 64512 farthings into guineas.

Answer, 64 guineas.

14. Change 41472 farthings into pence, shillings and moidores.

Answer, 10368 pence.

864 shillings.

32 moidores.

REDUCTION.

275

15. In 40656 farthings, how many pence, three-pences, groats and shillings?

Answer, 10164 pence.
3388 three-pences.
2541 groats.
847 shillings.

16. In 75348 farthings, how many three-pences, groats, sixpences, shillings and guineas?

Answer, 6279 three-pences.
4709 groats and 1 d.
3139 sixp. and 3 d.
1569 shill. and 9 d.
Guineas—74 and 15 s. 9 d.

17. In 81792 farthings, how many pence, shillings and pounds?

Answer, 20448 pence.
1704 shillings.
L. 85 : 4 : 0.

18. In 8472 pence, how many shillings and guineas?

Answer, 706 shillings.
Guineas—33 and 13 s.

OF REDUCTION DESCENDING and ASCENDING.

REDUCTION DESCENDING and ASCENDING is performed by both Multiplication and Division.

OF MONEY.

EXAMPLES.

1. In 84 l. how many pence and half crowns?

Answer, 20160 pence.
672 half crowns.

2. In 825 crowns, how many shillings and guineas?

Answer, 4125 shillings.
196 guineas, and 9 s.

K 2

3. In

3. In 109 half crowns, how many pence and pounds?

Answer, 3270 pence.

L. 13 : 12 : 6.

4. In 8174 pence, how many farthings, pounds and groats?

Answer, 32696 farthings.

L. 34 : 11 : 2.

Guineas—32 and 9 s. 2 d.

5. In 1918 groats, how many shillings, moidores, and farthings?

1918 groats.

3) 1918 groats.

16

d.

Answer, 30688 farthings.

27) 639 : 4 shillings.

54

— (23 moid. and 18s. 4d)

99

81

18 shillings over.

6. In 911. how many shillings, guineas, pence and farthings?

Answer, 1820 shillings.

86 guineas and 14s.

21840 pence.

87360 farthings.

7. In 84 guineas, how many moidores and pounds?

Answer, 65 moidores and 9 s.

L. 88l. 4 s.

8. In 8411. how many guineas, crowns and sixpences?

Answer, 800 guineas and 20

3364 crowns

33640 sixpences.

REDUCTION.

77

9. In 1946 groats, how many crowns, half crowns, pence and farthings?

Answer, 129 crowns and 3 s. 8 d.
259 half crowns, 1 s. 2 d.
7784 pence.
31136 farthings.

10. Change 183 marks into pounds.

Answer, L. 122.

11. Change 84 pounds into marks.

Answer, 126 marks.

OF AVOIRDUPOIS WEIGHT.

1. In 7 cwt. 1 qr. 16 lb. of tobacco, how many lb?

Answer, 828 lb.

2. In 2 T. 17 cwt. 3 gr. of iron, how many lb?

Answer, 6468 lb.

3. In 16 lb, 11 oz. 12 dr. how many drams?

Answer, 4284 drams.

4. In 828 lb, how many quarters and hundred weight?

Answer, 29 qrs. 16 lb.

7 cwt. 1 qr. 16 lb.

5. In 17864 lb. how many tons?

Answer, 7 T. 19 cwt, 2 qr.

6. In 4284 drams, how many lb?

Answer, 16 lb. 11 oz. 12 dr.

OF TROY WEIGHT.

1. How many pennyweights of silver are there in a tankard that weighs 2 lb. 9 oz?

Answer, 670 dwts.

2. In 178 oz. how many pennyweights and grains?

Answer, 3560 dwts.

85440 gr.

3. In

REDUCTION.

3. In 6 ingots of silver, each weighing 31½ ounces, how many pennyweights?

Answer, 3780 dwts.

4. In 81746 grains of gold, how many pennyweights, ounces, and pounds?

Answer, 3406 dwts. 2 gr.

170 oz. 6 dwts. 2 gr.

14 lb. 2 oz. 6 dwts. 2 gr.

5. In 85440 grains, how many ounces?

Answer, 178 oz.

6. In 4783 pennyweights, how many pounds?

Answer, 19 lb. 11 oz. 3 dwts.

OF APOTHECARTES WEIGHT.

1. How many grains are there in 7½ lb.?

Answer, 44640 grains.

2. In 2 lb. 7 ⅓. 3 ⅓. 2 ⅓. 16 gr. how many grains?

Answer, 15116 gr.

3. In 81704 grains, how many pounds?

Answer, 14 lb. 2 ⅓. 1 ⅓. 2 ⅓. 4 gr.

4. In 15116 grains, how many pounds?

Answer, 2 lb. 7 ⅓. 3 ⅓. 2 ⅓. 16 gr.

OF CLOTH MEASURE.

1. In 84 yards, how many quarters and nails?

Answer, 336 qrs.

1344 na.

2. In 14 pieces of cloth, each 27½ yards, how many yards, quarters and nails?

Answer, 381½ yds.

1526 qrs.

6104 na.

3. In

REDUCTION.

79

3. In 748 ells French, how many ells English, yards, quarters, and nails?

Answer, 897 ells 3 qrs.

1122 yds.

4488 qrs.

17952 na.

4. In 1344 nails, how many quarters and yards?

Answer, 336 qrs.

84 yds.

5. In 4748 qrs. how many yards, ells Eng. and ells Fr.?

Answer, 1187 yards.

949 ells Eng. 3 qrs.

791 ells Fr. 2 qrs.

6. In 20004 nails, how many ells Flemish?

Answer, 1667 ells Flemish.

OF LONG MEASURE.

1. In 14 miles, how many yards, poles, and furlongs?

Answer, 24640 yards.

4480 poles.

112 furlongs.

2. How many inches in length make half a mile?

Answer, 31680 inches.

3. How often will a wheel of 18 feet 8 inches diameter, turn round in one mile?

Answer, 282 ²/₃ turns.

4. In 570240 barley-corns in length, how many leagues?

Answer, 1 league.

5. In 846 inches, how many yards?

Answer, 23 yds. 1 ft. 6 inch.

6. In 95044 barley-corns in length, how many yards?

Answer, 880 yds. 0 ft. 1 in. 1 bc.

REDUCTION

of LAND or SQUARE MEASURE.

1. In 17 acres, how many roods and perches?

Answer, 68 roods.

2720 perches.

2. In 11 acres, 3 roods, and 17 poles, how many poles?

Answer, 1897 poles.

3. In 2720 perches, how many acres?

Answer, 17 acres.

4. In
- $4\frac{1}{4}$
- acres, how many square yards?

Answer, 21780 yards.

5. In 84700 square yards, how many acres?

Answer, $17\frac{1}{2}$ acres.

6. In
- $16\frac{1}{2}$
- acres, how many square chains?

Answer, 165 chains.

of WINE MEASURE.

1. In
- $6\frac{1}{2}$
- hogsheads of wine, how many quarts?

Answer, 1638 quarts.

2. In 84186 pints of wine, how many gallons and hogsheads?

Answer, 10523 gallons.

167 hds. 2 gal. 2 pts.

3. In 1 pipe of wine, how many gallons, quarts, and pints?

Answer, 126 gallons.

504 quarts.

1008 pints.

4. In 1 puncheon of rum, how many quarts?

Answer, 336 quarts.

REDUCTION

62

OF WINCHESTER MEASURE.

1. In 81 barrels of beer, how many quarts?
Answer, 11664 quarts.
2. In 11664 quarts, how many barrels and hogheads of beer?
Answer, 81 barrels.
54 hogheads.
3. In 14 barrels of ale, how many gallons and pints?
Answer, 448 gallons.
3584 pints.
4. In 3584 pints, how many barrels of ale?
Answer, 14 barrels.

OF DRY MEASURE.

1. How many pecks are there in 21 chaldrons of coals, each 36 bushels?
Answer, 3024 pecks.
2. In 20 quarters of wheat how many bushels and pecks?
Answer, 160 bushels.
640 pecks.
3. In 4184 pecks of coals how many chaldrons?
Answer, 29 cha. 2 bush.
4. In 895 pecks how many quarters of barley?
Answer, 27 qrs. 7 bu. 3 pe.

OF TIME.

1. In 2 years how many minutes?
Answer, 1051200.
2. How many days are there from August 13th to December 2d, inclusive?
Answer, 111.

* L

3. In

3. In 1051200 minutes how many weeks?

Answer, 104 weeks 2 days.

4. How many minutes are there in 42 weeks and 5 days?

Answer, 430560.

CASE I.

When it is required to know how many sorts of coin of different value, and of equal number, are contained in any number of another, reduce the several sorts of coin into one value, and in the lowest denomination mentioned, and add them together for a divisor; then reduce the money given into the same value for a dividend, and the quotient arising from the division will be the equal number required.

N. B. Observe the same directions in Weights and Measures.

1. In 84 guineas, how many crowns, shillings, and pences, and of each an equal number?

A crown is 5 s. } 10 pences. 84
that is, — } 21 shillings in one guinea.

One shilling has 2 pences. —
— 1 pence. 1764 shillings.

— 2 pences in a shilling.

Divisor—13 pences. —

Dividend—3528 pences.

13)3528(271 Quotient.

92

18

Answer, 271 of each, and 5 pences over.

5 Remainder.

2. A silver-smith has 273 ounces of silver, with which he would make table spoons to weigh $2\frac{1}{2}$ ounces, tea ditto $\frac{1}{2}$ ounce, and tea tongs 1 ounce and 8 pennyweights each, and of each an equal number:—Pray how many of each sort would he have?

A table

REDUCTION.

83

oz. dwt.

A table spoon, 2 : 5

20 dwts. in 1 oz.

Whole quantity 273 oz.

20 dwt. in 1 oz.

45 dwts. in 1 table spoon.

1 oz. is

—

15 dwts. in 1 tea ditto.

Dividend 5460 dwts.

1 oz. 8 dwt. is 28 dwts. in 1 pair tea tongs.

Your divisor is 88 dwts.

Answer,

88)5460(62 of each sort, and 4 dwts. over.

528

180

176

4

Having explained the two examples above, the learner will find no difficulty in solving the following questions.

3. If a hoghead of wine were to be bottled off in two-quart, quart, and pint bottles, of each an equal number, pray how many bottles would there be?

Answer, 72 bottles of each.

4. How many guineas, half guineas, quarter guineas, and half crowns (of each an equal number) are contained in 999 l.

4 s. 11 d?

Answer, 509 of each.

5. A gentleman orders 51 l. 3 s. to be distributed among 16 poor house-keepers, dividing them into four equal classes; the first class to receive half guineas, the second quarter guineas, the third crowns, and the fourth half crowns:—Pray what did each class receive a-piece?

l. s. d.

Answer, 1st class—5 15 6

2d class—2 17 9

3d class—2 15 0

4th class—1 7 6

L. 12 15 9

4 in each class.

Proof, L. 51 3 0

L 2

of

Of the SINGLE RULE of THREE DIRECT.

THE Rule of Three, or Direct Proportion, is when, of four numbers, the first bears the same *ratio* or proportion to the second as the third doth to the fourth.

In all questions of this rule, three terms are given, and the fourth sought, which four terms will be in the proportion above described.

Of the three terms given, two of them imply supposition, the other a demand: and in stating all questions belonging to this rule, that term on which the demand lies must be the third term; that which is of the same name or quality as the demand must be the first term; then will that term which is of the same name and quality as the number sought, be the middle term.—Your question being thus stated, the first and third terms must (if not already) be brought into one name, and the middle term into the lowest denomination mentioned, and your question may be answered by the three following theorems:

Theor. 1. Multiply the second and third terms together, and divide the product by the first term; the quotient will be the answer to the question, in the same name or value as the second or middle term was reduced into.

Theor. 2. Divide the second term by the first, and multiply the quotient into the third term, and the product will be the answer.

Theor. 3. Divide the third term by the first, then multiply that quotient into the second term, and the product will be the answer.

N. B. See in the Double Rule of Three a new method of working questions in that and in this rule, extracted from the Scots Magazine.

1. If 4 lb. of tobacco cost 7 s. what will 28 lb. cost at the same rate?

The SINGLE RULE of THREE DIRECT! 89

The stating, and work by Theor. 1.

As 4 : 7 :: 28 : 2 9 $\frac{1}{2}$ the answer.

$$\begin{array}{r} 7 \\ \hline 4)196 \end{array}$$

49 s. — L. 2 : 9. Answer.

Again—By inverting the order of the above question, it will be,

2. If 7 s. will buy 4 lb. of tobacco, how much will 2 l. 9 s. buy at the same rate?

The stating.

As 7 : 4 :: 49 = 2 9 : 28 the answer,

$$\begin{array}{r} 4 \\ \hline 7)196 \end{array}$$

28 lb. Answer.

Again,

3. If 28 lb. of tobacco be worth 2 l. 9 s. how much may buy for 7 s?

The stating.

As 2 9 = 49 : 28 :: 7 : 4 the answer.

$$\begin{array}{r} 7 \\ \hline 49)196(4 \text{ Answer.} \\ 196 \end{array}$$

Again,

4. Suppose 2 l. 9 s. will buy 28 l. of tobacco, what will lb. of the same tobacco cost?

The

86 The SINGLE RULE of THREE DIRECT.

The stating.

lb. l. s. lb. s.
As 28 : 2 9 :: 4 : 7 the answer.

20

49

4

28)196(7 s. Answer.

196

N. B. The three last questions are only the first varied, being put purely to shew how any question in this rule may be inverted.—
Note also, that all the three Theorems are equally true; but the first is most general and usually practised: the two last may be of singular use in the Rules of Fellowship, when either the second or third term can be divided by the first.

5. If 1 bole of pease be worth 19 s. 6 d. I demand the value of 123 boles?

The stating.

B. s. d. B.
As 1 : 19 6 :: 123 :
12 pence in 1 shilling.

234 pence.

Multiply by 123 the third term,

702

2808

12)28782 pence.

2|0 239|8 : 6 shillings.

Answer, L. 119 : 18 : 6.

Note 1. If you look at the stating, you will see, that the first and third terms are of one kind; and that the demand of the question lies on the third.

2. That the first and third terms are of one denomination, or value and need not be reduced; but that the middle term, being given in shillings and pence, was obliged to be brought into pence.

3. That

The SINGLE RULE of THREE DIRECT. 87

3. That as the first term is unity, or 1, we need not divide by it, because the Quotient would be the same as the Dividend: therefore, the second and third terms having been multiplied together, the product is the answer in pence, because the middle term was reduced into pence, which are afterwards brought into pounds; and the value of 123 boles is found to be 119 l. 18 s. 6 d.

4. According to this rule, the *ratio* is thus: As 1 bole is to 19 s. 6 d. so is 123 boles to 119 l. 18 s. 6 d.—That is,

$$\begin{array}{r} B. \quad s. \quad d. \quad \quad B. \quad l. \quad s. \quad d. \\ \text{As } 1 : 19 \quad 6 : : 123 : 119 \quad 18 \quad 6 \end{array}$$

where the product of the means is equal to the product of the extremes.

6. If I am to pay $3\frac{1}{2}$ d. per week for 1 sheep at turnips, what must I give a-week for 347 sheep?

The stating.

$$\begin{array}{r} S. \quad d. \quad \quad \quad Sh. \\ 1 : 3\frac{1}{2} : : 347 : \\ \quad 4 \text{ f. in a penny.} \quad \times \text{ by } 14 \text{ by case 8th of multipl.} \\ \hline 14 \text{ farthings.} \quad \quad 4)4858 \text{ answer in farthings.} \\ \hline \quad \quad \quad 12)1214\frac{1}{2} \text{ pence.} \\ \hline \quad \quad \quad 20)1011 : 2 \text{ shillings.} \\ \hline \text{Answer, L. } 5 : 1 : 2\frac{1}{2}. \end{array}$$

Note. The first term being unity, I need not divide by it; therefore, having brought the middle term into farthings, and multiplied it with the third term, the product is the answer in farthings, which are afterwards brought into pounds.

7. If 53 boles of pease cost 49 l. 6 d. what cost 1 bole?

The

38 *The SINGLE RULE of THREE DIRECT.*

The stating.
 B. 1. s. d. B.
 As 53 : 49 0 6 :: 1 :
 20

980 shillings.

53) 11766 (222 pence.

116 Ans. 18s. 6d.

106

8. If my income be 300 guineas *per annum*, I desire to know what I may spend *per day*, so that I may lay up 100 at the year's end?

Answer, L. 0 : 11 : 9 $\frac{1}{10}$ $\frac{1}{10}$ $\frac{1}{10}$ *per day*.

Note. 1. You must first subtract 100 l. from 300 guineas.

2. There being 365 days in a year, your question must next thus stated :

D. Guin. L. D.
 As 365 : 300 — 100 : : 1 : the answer.

9. If my salary be 35 l. 12 s. 10 d. *per annum*, what do it amount to *per week*?

Answer, L. 0 : 13 : 8 $\frac{1}{2}$ *per week*.

The stating.

W. L. s. d. W.
 As 52 : 35 12 10 :: 1 : the answer above.

Note. As there are 52 weeks and 1 day in a year, you will get true answer to the above question by the following ratio :

D. L. s. d. D. s. d.
 As 365 : 35 12 10 :: 7 : 13 8 $\frac{1}{10}$ the true answer.

10. Admit my income to be 13 s. 8 $\frac{1}{10}$ d. *per week*, what is it *per annum*?

Answer, L. 35 : 12 : 10.

The SINGLE RULE of THREE DIRECT. 89

The stating.

D. . d.
As 7 : 13 8 $\frac{1}{8}$:: 365 : the answer above.

Note 1. You must first reduce the middle term into pence.

2. You must multiply by 365 (the third term) and add to the product the 18 which remain; and remember always to do so in similar cases.

3. You must divide by 7, the first term, and the Quotient will be the answer in pence, which must then be brought into pounds.

11. If I am to give 3 $\frac{1}{2}$ d. a-week at turnips for 1 sheep, what must I pay for 900 for 1 week?

Answer, L. 12 : 3 : 9.

12. At 3 d. per week for 1 sheep at turnips, what must pay for 725 for 3 weeks?

Answer, L. 27 : 3 : 9.

Note 1. This question must be stated like the second; to which I refer the scholar.

2. As the fourth term, arising from the above stating, will be the answer for 1 week only, the scholar must then multiply by 3, and the product will be the answer for 3 weeks.

13. Bought a sack of hops, containing 2 Cwt. 3 qrs. 4 lb. for seven guineas and seven pence, pray what did they stand me in per lb.?

Answer, 5 $\frac{1}{2}$ d.

14. If 1 T. of iron cost 17 l. 10 s. what did it cost per lb.?

Answer, 1 d. 3 $\frac{1}{2}$ qr.

15. If 1 lb. of iron cost 1 d. 3 $\frac{1}{2}$ qr. what is that per Cwt. and per T.?

Answer, L. 0 : 17 : 6 per Cwt.

17 : 10 : 0 per T.

16. If 32 yards of cloth cost 2 l. 10 s. 8 d. what cost 2 $\frac{1}{2}$ yards?

Answer, L. 0 : 3 : 11 $\frac{1}{2}$.

17. If 2 $\frac{1}{2}$ yards of cloth cost 3 s. 11 $\frac{1}{2}$ d. what cost 32 yds?

Answer, L. 2 : 10 : 8.

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18. I

90 *The SINGLE RULE of THREE DIRECT.*

18. I was employed as a surveyor on the 20th day of January 1772, 'till the 1st of November following *inclusive*.—Pray what did my wages amount to, at 6 s. 6 d. *per day*?

Answer, L. 93 : 5 : 6.

19. If 1 ell of cloth cost 3 s. 8 d. I demand the value of 11 pieces, each whereof measures 3 $\frac{1}{4}$ yards?

Answer, L. 51 : 4 : 5 $\frac{1}{4}$.

20. If 1 ell of cloth cost 3 s. 8 d. I demand the value *per yard*?

Answer, L. 0 : 2 : 11 $\frac{1}{2}$.

21. If 3 $\frac{1}{2}$ yards of cloth cost 8 s. 1 $\frac{1}{2}$ d. what is the value of 6 pieces, each whereof measures 32 $\frac{1}{2}$ yards?

Answer, L. 20 : 19 : 3 $\frac{1}{2}$.

22. If the carriage of 7 $\frac{1}{2}$ cwt. cost me 14 s. 6 d. what must I pay for the carriage of 2 T. 15 cwt. 3 qr. 14 lb. the same distance?

Answer, L. 5 : 8 : 0 $\frac{1}{2}$ $\frac{1}{4}$.

23. John told Harry, that his purse and money were worth two guineas and seven pence, but that the money was worth six times as much as the purse :—Pray how much was there in it?

Answer, L. 1 : 16 : 6.

24. A merchant bought 2 lots of tea, that weighed together 3 cwt. 1 qr. 17 lb. neat weight, for 98 l. 14 s. 6 d.—their difference in respect of weight was 1 qr. 25 lb. and of price 5 l. 12 s. 6 d.—Pray what was their respective weights and values?

Answer.—1st lot,—1 3 21 cost 52 13 6

2d lot,—1 1 24 cost 46 11 0

25. My income is 2 s. 8 d. *per day* :—Pray what does it amount to in a year?

Answer, L. 48 : 13 : 4.

26. What is the value of a silver tankard that weighs 2 lb. 10 oz. 11 dwts. at 5 s. 9 d. *per ounce*?

Answer, L. 9 : 18 : 7 $\frac{1}{2}$ $\frac{1}{4}$.

The SINGLE RULE of THREE DIRECT. 91

27. If a merchant owe 1245 l. 10 s. and his effects amount only to 949 l. 18 s. 6 d.—Pray what must each creditor receive in the pound?

Answer, L. 0 : 15 : 3 $\frac{1}{4}$.

28. If the distance from London to York be 197 miles, I demand how many times a wheel will turn round in performing the journey, whose circumference is 14 $\frac{1}{2}$ feet?

Answer, 72993 $\frac{1}{2}$ times.

29. If $\frac{7}{8}$ ths of a ship be worth 907 l. 0 s. 6 d. what is the value of the whole?

Answer, L. 1036 : 12 : 0.

30. The whole value of a ship is 1039 l. 14 s. I demand how much $\frac{1}{4}$ nds are worth?

Answer, L. 97 : 9 : 5 $\frac{1}{2}$.

31. A farm, containing 379 acres 3 roods 5 poles, is let at 5 s. 8 d. *per acre* :—Pray what is the yearly rent of that farm?

Answer, L. 297 : 9 : 10 : 3 $\frac{1}{2}$.

32. What quantity of soap may be bought for 53 guineas 5 s. 6 d. at the rate of 2 l. 6 s. 8 d. *per cwt.*?

Answer, 23 cwt. 3 qrs. 22 lb.

33. How many yards of cloth may be bought for 27 l. 11 s. whereof 7 $\frac{1}{2}$ yards cost 1 l. 7 s. 2 $\frac{1}{2}$ d?

Answer, 152 yards.

34. A merchant failing in trade, owes in all 2716 l. and 6 s. in money and effects 1810 l. 13 s. 4 d.—Pray what will each creditor receive in the pound, supposing his effects delivered to them?

Answer, L. 0 : 13 : 4.

35. What will 5 casks of prunes come to, each weighing 3 qrs. 12 lb. at 2 l. 13 s. 8 d. *per cwt.*?

Answer, L. 38 : 6 : 8.

36. What will $\frac{1}{2}$ qr. 3 na. of brocade cost, at 3 l. 17 s. 6 d. *per yard*?

Answer, L. 3 : 12 : 7 : 3 $\frac{1}{2}$.

M 2

37. What

92 *The SINGLE RULE of THREE DIRECT.*

37. What will the tax of 917 l. 17 s. 6 d. amount to, at 3 s. 9 d. *per* pound?

Answer, L. 172 : 2 : 0 : 1½.

38. How much must be paid for 61 qrs. 7 bushels of corn at 1 l. 17 s. 4 d. *per* quarter?

Answer, L. 115 : 10 : 0.

39. If 152 yards of cloth cost 27 l. 11 s. how many yards may I buy for 1 l. 7 s. 2½ d?

Answer, 7½ yards.

40. If the tax upon 917 l. 17 s. 6 d. amount to 172 l. 2 s. 0 d. 1½ qr.—Pray what is it *per* pound?

Answer, L. 0 : 3 : 9.

41. If 23 cwt. 3 qr. 22 lb. of soap cost 55 l. 17 s. 6 d. how much may I buy for 2 l. 6 s. 8 d?

Answer, 1 cwt.

42. If 5 casks of prunes, each weighing 2 cwt. 3 qr. 12 lb. cost 38 l. 6 s. 8 d. I demand the value *per* cwt.?

Answer, L. 2 : 13 : 8.

43. How many yards of brocade can I buy for 95 l. 18 s. 1½ d. when 3 qrs. 3 na. cost 3 l. 12 s. 7 d. 3½ qr?

Answer, 24½ yards.

44. A merchant failing in trade, paid 13 s. 4 d. in the pound to his creditors, to whom he was indebted 2716 l. Pray what sum did he pay them?

Answer, L. 1810 : 13 : 4.

45. What cost 45½ grofs of buttons, at 7½ d. *per* dozen

Answer, L. 17 : 1 : 3.

Of the RULE of THREE INVERSE,

RECIPROCAL PROPORTION.

RECIPROCAL PROPORTION is when the third term bears the same *ratio* to the first, as the second does to the fourth, or number sought.

Therefore, the less the third term is, in respect to the first; the greater will the fourth term be, in respect to the second. When more requires less, or less requires more, then the terms will be in reciprocal proportion, and belong to the inverse rule.

R U L E.

State your question in the same manner as (and observe the directions given) in the Rule of Three Direct; then multiply the first and second terms together, and divide their product by the third term: the quotient will be the answer, in the same name as the middle term was reduced into.

1. If 16 men can build a wall in 3 days, how many days must 8 men require to do the same work, at the same rate of working?

The stating.

Men.	Days.	Men.	Days.
As 16	: 3	:: 8	;
	3		

8)48

Answer, 6 days:—That is, 8 men can do the same in 6 days, as 16 men can do in 3 days.

By the above question it may be observed, that as 8 men require a longer time to build the wall, than 16 men, at the same rate of working; consequently, the question is in Inverse Proportion.

2. How

94 The RULE of THREE INVERSE.

2. How much in length, that is 4 inches broad, will make a square foot?

Answer, 36 inches.

3. If when wheat is at 34 s. the boie or 6 bushels, the six penny loaf weigh 3 lb. what ought it to weigh when wheat is at 25 s. *per boie*?

Answer, 4 lb. 19 $\frac{1}{2}$ dwts.

4. If 16 men can build a house in 6 months, by working 15 hours *per day*, in what time will the said men do it, when they work only 9 hours *per day*?

Answer, 10 months.

5. A board is 48 inches long, how much in breadth must there be to make 12 square foot?

Answer, 5 $\frac{1}{2}$ inches.

6. How many yards of shalloon that is $\frac{1}{2}$ wide, will line 37 yards of broad cloth that is 1 $\frac{1}{2}$ yards wide?

Answer, 86 $\frac{1}{2}$ yards.

7. A borrowed of B 50 l. for 4 months; how long ought A to lend B 40 l. to requite his kindness?

Answer, 5 months.

Of the DOUBLE RULE of THREE,

O R,

COMPOUND PROPORTION.

THE Double Rule of Three, or Compound Rule, may consist of 5, 7, 9, 11, &c. numbers.

To work questions in this rule, observe the following directions:—

That number which is of the same kind as the number sought, must be the last term: then take any two of the other numbers which are of one kind; and if more be required

quired, set the greater in the second place, and the less in the first; but if less be required, let the less stand in the second, and the greater in the first place: When these three numbers are properly stated, take two others of one kind that remain, in the question, and compare them with the last number, so as to find whether they require a greater or a less answer; place them accordingly, that is, if more be required, set the greater, with four points after it, immediately before those already stated, and the less antecedent to it, with two points between them; but if less be required, place them in the contrary position.—Proceed thus with every two remaining numbers, till all stand in one continued line,

Place *A* over the first, third, fifth, seventh, &c. numbers, and call them *Antecedents*; and *C* over the second, fourth, sixth, &c. numbers, which call *Consequents*. This being done, multiply all the antecedents into one another for your first number, and all the consequents for your second: then let the proportion be, As the product of the antecedents to the product of the consequents, so is the last term the answer of your question.

EUCLID'S *Elements*, V. 12.

1. If 100 l. in 12 months gain 5 l. interest, what will 300 l. gain in 9 months?

The stating.

<i>A</i>	<i>C</i>	<i>A</i>	<i>C</i>	<i>Answer.</i>
<i>L.</i>	<i>L.</i>	<i>M.</i>	<i>M.</i>	<i>L.</i>

100 : 300 :: 12 : 9 :: 5 :

12 9

As 1200 : 2700 :: 5 :

5

1200)135.00

L. 11 : 5 : 0. Answer.

OR,

96 The DOUBLE RULE of THREE.

O R,
 A C A C *Answers*
 M. M. L. L. L.
 12 : 9 :: 100 : 300 :: 5 :
 100 9
 Then, As 1200 : 2700 :: 5 : 11 5 as before.

2. If 300 l. gain 22 l. 10 s. in 18 months, what will 100 l. gain in 6 months?

The stating.
 A C A C
 L. L. M. M. L. L.
 300 : 100 :: 18 : 6 :: 22 10 :
 18 100
 Answer,
 5400 : 600 :: 22 10 :
 20
 450
 600

5400 27000 10 50 s. = 2 l. 10 s. Answer.
 270

3. If 9 men build a wall 20 feet long, 3 feet thick, and 12 feet high, in 6 days; how many men must be employed to build a wall 180 feet long, 6 feet thick, and 8 feet high in 40 days?

The DOUBLE RULE of THREE.

67

The stating.

C A C A C A
ft. lb. ft. lb. Days Days ft. lb. ft. lb. men
8 :: 3 : 6 :: 40 : 5 : 20 : 180 :: 9 :

<u>3</u>	<u>5</u>
120	900
<u>12</u>	<u>6</u>
1440	5400
<u>20</u>	<u>8</u>

Then, As 28800 : 43200 :: 9 :

28800)388800(13¹¹/₁₁ Answer.

N. B. In stating your questions, after 288 have found the last term, which must 1008
ays be of the same name as the number 864
ght, you next proceed from the right 144
d to the left, to state every two of the
aining numbers; and it is no matter
ich you take first, if they be only of one name. This will plainly ap-
r, from placing the numbers of the last question in a different order.

C	A	C	A	C	A	C
ft. lb.	ft. lb.	ft. lb.	ft. lb.	Days	Days	men.
6 :: 20 : 180 :: 12 : 8 : 40 : 5 : 1 : 9 :						
<u>20</u>	<u>8</u>					
240	40					
<u>3</u>	<u>180</u>					
720	7200					
<u>40</u>	<u>6</u>					

Then, As 28800 : 43200 :: 9 :

28800)388800(13¹¹/₁₁ Answer.

The above is an excellent method to
k questions in the Single Rule of
re, particularly those in Exchange,
ay be seen by the following example.

1008
864
144

* N

4. How

98 *The DOUBLE RULE of THREE*

4. How many yards of cloth can I buy for 20 l. if I give 6 s. 8 d. for 5 yards?

The stating.

$$\begin{array}{rcll}
 & s. & d. & L. & yds. \\
 \text{As} & 6 & 8 & : 20 & : : 5 : \\
 & 12 & & 240 & \text{pence in a pound.} \\
 \hline
 \text{Then, As} & 80 & : 4800 & : : 5 : \\
 & & & 5 & \\
 \hline
 & & & 80 & 24000
 \end{array}$$

Answer, 300 yards.

N. B. To perform questions by this method, the third number your stating must always be of the same name or quality as the number sought.—Next, consider whether this number should be more or less than the third: if more, let the greater of the other two numbers be the middle term, and the less the first; if the fourth number ought to be less than the third, then give less the second place, and the greater the first. The question being thus stated, the proportion will be, As the first term is to the second, so is the third to the fourth, or number sought.

EUCLID'S Elements, V. 14

Note. The first and second terms must always be brought into the same name, and the third into the lowest mentioned; then proceed as the common method, by multiplying the second and third terms together, and dividing their product by the first:—the Quotient will be the answer in the same name as the middle term was reduced into.

N. B. Questions in the Double Rule of Three, which have only three terms given, to find a fourth, (some whereof being compound) are solved as easily by two statings after the common method.—for example,

5. I am possessed of a bill of exchange, value 87 l. 12 s. which has yet 18 days to run, (that is, 18 days before it is due):—Pray how much must I receive from my banker who discounts this draught for me, allowing him 4½ per cent. annum?

Answer, L. 87 : 8 : 7½

The DOUBLE RULE of THREE. 99

First stating.

L. L. s. L. s. d. L. s. d.
 $100 : 4 \text{ } 10 :: 87 \text{ } 12 \text{ } 6 : 3 \text{ } 18 \text{ } 10\frac{1}{2}$ the interest of
 87 l. 12 s. 6 d.
 for 1 year.

Second stating.

To find the interest of the above sum for 18 days, say,

D. L. s. d. D. s. d.
 $365 : 3 \text{ } 18 \text{ } 10\frac{1}{2} :: 18 : 3 \text{ } 10\frac{1}{2}$ the interest of the above bill
 for 18 days; which being
 subtracted from 87 l. 12 s.
 6 d. leaves 87 l. 8 s. 7 $\frac{1}{2}$ d.
 the answer.

6. What principal will gain 234 l. in 8 years, at 4 $\frac{1}{2}$ per
 cent. per annum?

Answer, L. 650.

7. If 63 s. be the wages of 6 men for 9 days, what will
 the wages of 21 men for 12 days?

Answer, L. 14 : 14 : 0.

8. What is the interest of 750 l. for 12 weeks, at 5 l. per
 cent. per annum?

Answer, L. 8 : 13 : 0 $\frac{1}{2}$ p.

9. If 2875 lb. of beef serve 250 seamen 18 days, how ma-
 lb. will serve 200 seamen 27 days?

Answer, 3450 lb.

10. When wheat was at 5 s. per bushel, the three-penny
 of weighed 18 oz, what must be paid for 2 lb. 3 oz. when
 wheat shall be at 6 s. per bushel?

Answer, L. 9 : 9 : 5 $\frac{1}{2}$ p.

N 2

of

of PRACTICE.

PRACTICE is a more compendious method of finding the value of goods, having the price of unity, or 1 yard, &c. than by the Rule of Three. Before the questions hereafter given can be wrought, the following Table must be perfectly gotten by heart.

The TABLE.

Parts of a shilling.	Parts of a pound.	Parts of a Cwt. gr. lb.	Parts of a ton.
d. is $\frac{1}{20}$	s. d. is $\frac{1}{20}$	20 is $\frac{1}{2}$	Cwt. gr is $\frac{1}{20}$
4 — $\frac{1}{10}$	0 8 — $\frac{1}{10}$	10 — $\frac{1}{4}$	10 0 — $\frac{1}{2}$
3 — $\frac{3}{20}$	0 6 — $\frac{3}{10}$	0 16 — $\frac{1}{7}$	5 0 — $\frac{1}{4}$
2 — $\frac{1}{5}$	5 0 — $\frac{1}{2}$	0 14 — $\frac{1}{8}$	4 0 — $\frac{1}{5}$
1 $\frac{1}{2}$ — $\frac{3}{4}$	4 0 — $\frac{2}{3}$	0 8 — $\frac{1}{4}$	2 2 — $\frac{1}{5}$
1 — $\frac{1}{10}$	3 4 — $\frac{1}{3}$	0 7 — $\frac{1}{8}$	2 0 — $\frac{1}{10}$
$\frac{1}{2}$ — $\frac{1}{20}$	2 6 — $\frac{1}{5}$	0 4 — $\frac{1}{10}$	1 1 — $\frac{1}{20}$
$\frac{1}{4}$ — $\frac{1}{40}$	1 8 — $\frac{1}{10}$		1 0 — $\frac{1}{40}$
	1 4 — $\frac{1}{5}$	Parts of half a Cwt. lb.	Parts of 240.
	1 3 — $\frac{1}{6}$	28 is $\frac{1}{2}$	180 is $\frac{1}{2}$
	1 0 — $\frac{1}{10}$	14 — $\frac{1}{4}$	120 — $\frac{1}{3}$
	0 10 — $\frac{1}{10}$	8 — $\frac{1}{8}$	80 — $\frac{1}{3}$
	0 8 — $\frac{1}{15}$	7 — $\frac{1}{8}$	60 — $\frac{1}{4}$
	0 6 — $\frac{1}{10}$		40 — $\frac{1}{6}$
	0 5 — $\frac{1}{12}$	Parts of a quarter of a Cwt. lb.	Parts of 480.
	0 4 — $\frac{1}{10}$	14 is $\frac{1}{2}$	360 is $\frac{1}{2}$
	0 3 — $\frac{1}{12}$	7 — $\frac{1}{4}$	160 — $\frac{1}{3}$
	0 2 $\frac{1}{2}$ — $\frac{1}{8}$	4 — $\frac{1}{8}$	
	0 2 — $\frac{1}{10}$	2 — $\frac{1}{14}$	
	0 1 $\frac{1}{2}$ — $\frac{1}{10}$		
	0 1 — $\frac{1}{20}$		

A TABLE of DISCOUNT per cent.

L.	s.	d.	L.	s.	d.
2 $\frac{1}{2}$ per cent. is	0	6 in a pound	17 $\frac{1}{2}$ per cent. is	3	6 in a pound
5 — — —	1	0	20 — — —	4	0
7 $\frac{1}{2}$ — — —	1	6	22 $\frac{1}{2}$ — — —	4	6
10 — — —	2	0	25 — — —	5	0
12 $\frac{1}{2}$ — — —	2	6	30 — — —	6	0
15 — — —	3	0	35 — — —	7	0

CASE I.

When the price of 1 yard, ell, pound weight, &c. is any even number of shillings under 40;—multiply the given quantity by half the price, and double the first figure of the product for shillings;—the rest of the product will be pounds.

N. B. If the price be 2s. you need only double the unit figure for shillings; the other figures will be pounds.

To prove QUESTIONS in PRACTICE.

Work them by the Rule of Three Direct, by Compound Multiplication, or by varying the order of them.

EXAMPLES.

1. What will 174 yards of cloth cost, at 2s. per yard?

Answer, L. 17 : 8 : 0.

Note, The above is done by saying, twice 4 (the unit figure) is 8; the other figures, viz. 17, are pounds.

2. What will 68½ yards cost, at 2s. per yard?

Answer, L. 6 : 17 : 6.

N. B. Before I double the unit figure, viz. 8, I consider that ½ of a yard, at 2s. per yard, will amount to 1s. 6d. then I double 8, which makes 16s. and 1s. 6d. added makes 17s. 6d. the other figure is pounds.

PROOF by the RULE of THREE.

yd. s. yds.
As 1 : 2 :: 68½ :

4 4

Quarters. 4 275 Quarters.

Multiply by 2 the middle term.

4)550

2)0137 : 6

L. 6 : 17 : 6 Answer.

Questions.

Questions.	Answers.	Questions.	Answers.
<i>Yds.</i>	<i>L. s. d.</i>	<i>Yds.</i>	<i>L. s. d.</i>
3. $84\frac{1}{2}$ at 2 s. per yard	8 9 0	12. $69\frac{1}{2}$ 18 s per yard	62 11 0
4. $57\frac{1}{2}$ — 2 s —	5 14 6	13. 73 — 18 s —	65 14 0
5. 107 — 4 s —	21 8 0	14. $91\frac{1}{2}$ — 22 s —	100 13 0
6. $49\frac{1}{2}$ — 6 s —	14 17 0	15. 35 — 26 s —	45 10 0
7. 73 — 8 s —	29 4 0	16. 65 — 28 s —	91 0 0
8. $63\frac{1}{2}$ — 10 s —	31 12 6	17. 29 — 30 s —	43 10 0
9. $157\frac{1}{2}$ — 12 s —	94 7 6	18. $17\frac{1}{2}$ — 32 s —	28 0 0
10. 163 — 14 s —	114 2 0	19. 14 — 34 s —	23 16 0
11. $49\frac{1}{2}$ — 16 s —	39 12 0	20. 35 — 36 s —	63 0 0

N. B. The six last questions should be performed at one operation, by case the 8th of Compound Multiplication; and whenever there is a quarter, a half, or three quarters of a yard, &c. find the value thereof first in your mind, and add it to the double of the unit figure of the first multiplication.—But lest any person should think the above method too burdensome to the memory, I have wrought the 12th question below in a plainer manner.

What cost $69\frac{1}{2}$ yards of cloth, at 18 s. per yard?
Multiply by 9 half the price,

L. 62 2 0 Value of 69 yards.

0 9 0 Value of $\frac{1}{2}$ yard.

L. 62 11 0 Answer.

CASE II.

When the price wants an even part of 2 s.—first find the value of the whole quantity at 2 s. per lb. yard, &c. then divide it by that even part which is wanting, and subtract this Quotient from the value at 2 s.:—the remainder will be the answer.

EXAMPLES.

1. What will $89\frac{1}{2}$ yards cost, at 22 d. per yard?

l. s. d.

| 2 d. | $\frac{1}{4}$ | 8 19 0 value, at 2 s. per yard.

0 14 11 ditto, at 2 d. per yard.

Answer, L. 8 4 11 value at 1 s. 10 d. per yard.

DEMONSTRATION.

One twelfth part of 2 s. is 2 d. which being subtracted from 2 s. leaves 1 s. 10 d. or 22 d. Consequently, if you subtract one twelfth part of the value of any commodity, at 2 s. *per yard*, from its said value at 2 s. the remainder will be the value at 22 d. or 1 s. 10 d.

In the above question, I considered, first, that 22 d. wanted 2 d. of 2 s. which is exactly one twelfth part of it.

PROOF by the RULE of THREE.

yd. d. yds.
As 1 : 22 :: 89½ :

$\frac{4}{4} \quad \frac{4}{358}$

X by 22 by Case 12th of Multiplication.

$\frac{4)7876}{12)1969}$

$\frac{2)0)164:1}{\text{Answer, L. 8:4:1}}$

Answer, L. 8:4:1

Questions.	Answers.	Questions.	Answers.
<i>Yds.</i>	<i>L. s. d.</i>	<i>Yds.</i>	<i>L. s. d.</i>
2. 49 at 22 d. <i>per yard</i>	4 9 10	5. 123 at 18 d <i>per yard</i>	9 4 6
3. 81½ — 21 d —	7 3 0½	6. 716½ — 18 d —	53 14 4½
4. 74 — 21 d —	6 9 6	7. 317 — 16 d —	21 2 8

N. B. In dividing, the remainder is always of the same name as the dividend; which must be reduced into the next inferior denomination, and then divided as before.

CASE

CASE III.

When the price is more than, and the pence are an even part of, 2 s.—first find the value of the quantity at 2 s. per yard; which value being divided by that even part which the pence are of 2 s. and this Quotient added thereto, the sum will be the answer.

EXAMPLES.

1. What will $57\frac{1}{2}$ yards of cloth cost, at 2 s. $1\frac{1}{2}$ d. per yard?

$57\frac{1}{2}$ Yards.

| $1\frac{1}{2}$ d. | $\frac{1}{16}$ | L. 5 14 6 value, at 2 s. per yard.
add 0 7 $1\frac{1}{2}$ ditto, at $1\frac{1}{2}$ d. ditto.

Answer, L. 6 1 $7\frac{1}{2}$ value, at 2 s. $1\frac{1}{2}$ d. per yard.

PROOF by the RULE of THREE.

Yd. s. d. Yds.
As 1 : 2 $1\frac{1}{2}$:: $57\frac{1}{2}$:

4 12 4

4 25 229

4 X by 102 by Case 10th of Multiplication.

102 4)23358

4) 5839 $\frac{1}{2}$ Farthings.

12) 1459 Pence.

20) 121 : 7 Shillings.

Answer, L. 6 : 1 : $7\frac{1}{2}$

Questions.

PRACTICE 105

Questions.	Answers.	Questions.	Answers.
<i>Ells.</i>	<i>L. s. d.</i>	<i>Ells.</i>	<i>L. s. d.</i>
2. $69\frac{1}{2}$ at 2s 2d per ell	7 10 7	6. 31 at 2s 3d per ell	3 9 9
3. $141 - 2s 2d$	15 7 5	7. $85\frac{1}{2} - 2s 3d$	9 12 $4\frac{1}{2}$
4. $78\frac{1}{2} - 2s 8d$	10 10 0	8. $46\frac{1}{2} - 2s 4d$	5 9 1
5. $142 - 2s 8d$	18 18 8	9. $95\frac{1}{2} - 2s 8d$	12 14 8

CASE IV.

When the price is an even part of 2s.—first find the value of the quantity at 2s. per yard, ell, &c. then draw a line underneath, and divide it by that even part:—this quotient will be the answer.

EXAMPLES.

1. What will $132\frac{1}{2}$ yards of cloth cost, at 2d. per yard?

$$\begin{array}{r} \text{L. s. d.} \\ 2 \text{ d. } | \frac{1}{2} | 132\frac{1}{2} \text{ value at 2s. per yard.} \end{array}$$

Answer, L. 1 2 1 value at 2d. per yard.

PROOF by the RULE of THREE.

$$\begin{array}{r} \text{Yd. d. Yds.} \\ \text{As } 1 : 2 :: 132\frac{1}{2} : \end{array}$$

$$\begin{array}{r} 4 \\ \hline 4 \end{array}$$

$$\begin{array}{r} 4 \\ \hline 530 \\ \hline 2 \end{array}$$

$$\begin{array}{r} 4)1060 \\ \hline \end{array}$$

$$\begin{array}{r} 12)265 \\ \hline \end{array}$$

$$\begin{array}{r} 2)0 \quad 2|2 : 1 \\ \hline \end{array}$$

Answer, L. 1 : 2 : 1

By CASE 5th, COMPOUND MULTIPLICATION.

L. s. d.
 0 11 0 $\frac{1}{2}$ is the value at 1 d. per yard.
 Multiply by 2

L. 1 2 1 Answer.

Questions.	Answers.	Questions.	Answers.
<i>L. s. d.</i> 2. 173 at 2 d per yd.	<i>L. s. d.</i> 1 8 10	<i>L. s. d.</i> 6. 71 $\frac{1}{2}$ at 6 d per yd.	<i>L. s. d.</i> 1 15 10 $\frac{1}{2}$
3. 82 — 3 d —	1 0 6	7. 107 $\frac{1}{2}$ — 8 d —	3 11 8
4. 57 $\frac{1}{2}$ — 4 d —	0 19 3	8. 376 $\frac{1}{2}$ — 8 d —	12 11 2
5. 162 $\frac{1}{2}$ — 6 d —	4 1 1 $\frac{1}{2}$	9. 99 $\frac{1}{2}$ — 3 d. —	1 4 11 $\frac{1}{2}$

CASE V.

When the price is an even part of one shilling,—find the value of the given quantity at 1 s. per yard, ell, &c. then draw a line underneath, and divide it by that even part:—the quotient will be the answer.

EXAMPLES.

1. What will 182 $\frac{1}{2}$ yards cost, at 1 $\frac{1}{2}$ d. per yard?

s. d.
 | 1 $\frac{1}{2}$ d. | $\frac{1}{2}$ | 182 6 Value of 182 $\frac{1}{2}$ yards, at 1 s. per yard
20 22 9 $\frac{1}{2}$

Answer, *L. 1 2 9 $\frac{1}{2}$* Value of 182 $\frac{1}{2}$ yards, at 1 $\frac{1}{2}$ d. per yard

Or thus:

L. s. d.
 | 1 $\frac{1}{2}$ d. | $\frac{1}{2}$ | 9 2 6 Value at 1 s. per yard.

Answer, *L. 1 2 9 $\frac{1}{2}$* Value at 1 $\frac{1}{2}$ d. per yard.

N. B. This last is the best method.

PRACTICE.

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By the RULE of THREE.

$$\begin{array}{rcl}
 \text{Rd.} & \text{d.} & \text{Rds.} \\
 \text{As } 1 & : 1\frac{1}{2} & : 182\frac{1}{2} \\
 4 & : 4 & : 4 \\
 \hline
 4 & 6 & 730 \\
 & & 8
 \end{array}$$

4)4380

4)1095 Farthings.

12) 273 $\frac{1}{2}$ Pence.

24) 212 : 9 Shillings.

Answer, L. 1 : 2 : 9 $\frac{1}{2}$

Questions.	Answers.	Questions.	Answers.
Yds.	L. s. d. qrs.	Yds.	L. s. d.
93 $\frac{1}{2}$ at 1 $\frac{1}{2}$ d per yd.	0 11 8 2 $\frac{1}{2}$	6. 1109 $\frac{1}{2}$ at 2d. per yard	9 4 11 $\frac{1}{2}$
327 $\frac{1}{2}$ — 1d	1 7 3 2	7. 2108 $\frac{1}{2}$ — 3d	26 7 0 $\frac{1}{2}$
8 $\frac{3}{4}$ — 1d	0 6 11 1	8. 918 $\frac{1}{2}$ — 3d	11 9 7 $\frac{1}{2}$
196 — 2d	1 12 8 0	9. 728 $\frac{1}{2}$ — 4d	12 2 9

CASE VI.

When the price is more than, and the pence are an even part of, 1 s.—find the value of the quantity at 1 s. per yard, which value being divided by that even part which pence are of 1 s. and this quotient added thereto:—sum will be the answer.

EXAMPLES.

1. What will 157 $\frac{1}{2}$ yards of cloth cost, at 1 s. 1 d. per yard?

$$\begin{array}{l}
 \text{1 d.} \mid \frac{1}{2} \mid 157 : 9 \text{ Value at 1 s. per yard.} \\
 \text{Add } 13 : 1\frac{1}{2} \text{ Value at 1 d. per yard.}
 \end{array}$$

24) 170 : 10 $\frac{1}{2}$

Answer, L. 8 : 10 : 10 $\frac{1}{2}$ Value at 1 s. 1 d. per yard.

O 2

Or

Or thus:

$$\begin{array}{r|l} \text{L. } s. \text{ d.} & \\ \hline | 1 \text{ d. } | \frac{1}{4} & \begin{array}{l} 7 \text{ } 17 \text{ } 9 \text{ Value at 1 s. per yard.} \\ 0 \text{ } 13 \text{ } 1\frac{1}{2} \text{ Value at 1 d. per yard.} \end{array} \end{array}$$

Answer, L. 8 10 10 $\frac{1}{4}$ Value at 1 s. 1 d. per yard.

N. B. This is the shortest and best method.

PROOF by the RULE of THREE.

$$\begin{array}{rcl} \text{yd.} & \text{d.} & \text{yds.} \\ \text{As } 1 & : 13 & : : 157\frac{1}{2} : \\ \hline 4 & & 4 \\ \hline 4 & & 631 \\ \hline & \text{Multiply by } 13 & \text{Middle term.} \end{array}$$

Divide by the first term 4) 8203

12) 2050 $\frac{1}{2}$ Pence.

2) 0) 17) 0 : 10 Shillings.

Answer, L. 8 : 10 : 10 $\frac{1}{4}$

Questions.	Answers.	Questions.	Answers.
Yds. s. d.	L. s. d.	Yds. s. d.	L. s. d.
2. 204 at 1 1 per yd.	11 1 0	5. 817 $\frac{1}{2}$ at 1 1 $\frac{1}{2}$ per yd.	45 19 8
3. 111 $\frac{3}{4}$ — 1 2 —	6 10 4 $\frac{1}{2}$	6. 87 — 1 1 $\frac{1}{2}$ —	4 17 10
4. 51 $\frac{1}{2}$ — 1 2 —	2 19 9 $\frac{1}{2}$	7. 92 $\frac{1}{2}$ — 1 3 —	5 15 7

CASE VII.

When there are pence in the price, besides an even number of shillings under 20, which pence are an even part of 1 s.—first find the value of the quantity at the shillings per yard &c. according to case the 1st; then suppose the quantity stand as shillings per yard, divide it by that even part which

the pence are of 1 s. and this quotient being added to the value before found, the sum will be the answer.

EXAMPLES.

1. What will $82\frac{1}{2}$ yards of cloth cost, at 4 s. 3 d. per yard?

$3d. \overline{) 82\frac{1}{2}}$
 $\underline{2}$
 L. 16 11 0 Value of $82\frac{1}{2}$ yards, at 4 s. per yard.
 os. $8\frac{1}{2}d. = 1$ 0 $8\frac{1}{2}$ Value of ditto, at 3 d. per yard.
 Answer, $\underline{17\ 11\ 8\frac{1}{2}}$ Value of ditto, at 4 s. 3 d. per yard.

PROOF by the RULE of THREE.

$\begin{array}{r} Yds. \quad s. \quad d. \quad Yds. \\ As \ 1 : 4 \ 3 : : 82\frac{1}{2} : \\ \underline{4} \quad \underline{12} \quad \underline{4} \\ 4 \quad 51 \quad 331 \\ \times \text{ by } 51 \text{ by case 11th of} \\ \text{Multiplication.} \\ 4)16881 \\ 12) 4220\frac{1}{2} \\ 2)0) 351 : 8 \\ \text{Ans. L. } \underline{17 : 11 : 8\frac{1}{2}} \end{array}$

Questions.	Answers.	Questions.	Answers.
$Yds. \quad s. \quad d.$	$L. \quad s. \quad d.$	$Yds. \quad s. \quad d.$	$L. \quad s. \quad d.$
19 $\frac{1}{2}$ at 8 3 per yd	8 2 11 $\frac{1}{2}$	34 at 16 1 per yd	27 6 10
25 $\frac{1}{2}$ - 10 4 -	13 3 6	28 $\frac{1}{2}$ - 16 2 -	22 16 8 $\frac{1}{2}$
35 - 12 1 $\frac{1}{2}$ -	21 4 4 $\frac{1}{2}$	8.216 $\frac{1}{2}$ - 16 4 -	177 0 3
19 - 22 1 $\frac{1}{2}$ -	21 0 4 $\frac{1}{2}$	9.41 $\frac{1}{2}$ - 4 2 -	8 11 10 $\frac{1}{2}$

CASE VIII.

When the price is any odd number of shillings under 40, find the value of the greatest even number contained in the price, according to case the 1st, and add thereto the value of the quantity at 1 s. per yard, which sum will be the answer: or, multiply the quantity by the price, according to case the 1st or 8th in Simple Multiplication, and divide the product by 20, the quotient will be the answer: or, lastly, if the price be under 13 s. find the value of the quantity at 1 s. per yard, and multiply it by the number of shillings in the price of 1 yard:—the product will be the answer.

EXAMPLES.

1. What will 122 yards of cloth cost, at 3 s. per yard?

$$\begin{array}{rcl}
 \text{L.} & \text{s.} & \text{d.} \\
 12 & 4 & 0 \text{ Value at 2 s. per yard, by Case 1st.} \\
 6 & 2 & 0 \text{ Value at 1 s. per yard.} \\
 \hline
 \end{array}$$

Answer, L. 18 6 0

Or thus:

$$\begin{array}{rcl}
 \text{L.} & \text{s.} & \text{d.} \\
 6 & 2 & 0 \text{ Value of 122 yards, at 1 s. per yard.} \\
 \text{Multiply by} & 3 & \\
 \hline
 \end{array}$$

Product is, L. 18 6 0 Answer.

2. What will 719 yards cost, at 15 s. per yard?

$$\begin{array}{rcl}
 & 7 & \\
 \hline
 \text{L.} & 503 & 6 \text{ Value at 14 s. per yard.} \\
 35 & 19 & 0 \text{ Value at 1 s. per yard.} \\
 \hline
 \end{array}$$

Answer, L. 539 5 0 Value at 15 s. per yard.

Questions.

Questions.	Answers.	Questions.	Answers.
$706\frac{1}{2}$ at 3 per yd.	L. 105 18	$66\frac{1}{2}$ at 11 per yd.	36 8 9
$81\frac{1}{2}$ — 3	— 12 4	$105\frac{1}{2}$ — 13	— 68 14 9
57 — 7	— 19 19	719 — 15	— 539 8 5 0
$83\frac{1}{2}$ — 7	— 29 6	1000 — 17	— 850 0 0
126 — 9	— 56 14	$75\frac{1}{2}$ — 19	— 71 19 3
$39\frac{1}{2}$ — 9	— 17 15	210 — 29	— 304 10 0
175 — 11	— 96 5	19 — 35	— 33 5 0

CASE IX.

When the price is an even part of a pound,—find the value of the given quantity, at one pound per yard, &c. then draw a line underneath, and divide it by that part—the quotient will be the answer.

EXAMPLES.

1. What will $108\frac{1}{2}$ yards of cloth cost, at 2 s. 6 d. per yard?

$$\begin{array}{r} \text{s. d.} \quad \text{L. s. d.} \\ | 2 \ 6 | \frac{1}{2} | 108 \ 15 \ 0 \end{array} \text{ Price at 1 l. per yard.}$$

Answer, L. 13 11 10 $\frac{1}{2}$ Price at 2 s. 6 d. per yard.

PROOF by the RULE of THREE.

$$\begin{array}{r} \text{Yds.} \quad \text{s. d.} \quad \text{Yds.} \\ \text{As } 1 : 2 \ 6 :: 108\frac{1}{2} : \\ \underline{4} \quad \underline{12} \quad \underline{4} \\ \underline{4} \quad \underline{30} \quad \underline{435} \\ \underline{4} \quad \underline{13050} \\ \underline{12} \quad \underline{3262\frac{1}{2}} \\ \underline{20} \quad \underline{2711 \ 10} \\ \text{Proof, L. } \underline{13 \ 11 \ 10\frac{1}{2}} \end{array}$$

Questions.

Questions.	Answers.	Questions.	Answers.
<i>Yds. s. d.</i>	<i>L. s. d.</i>	<i>Yds. s. d.</i>	<i>L. s. d.</i>
2. $318\frac{1}{2}$ at 3 4 per yd.	53 0 10	8. $202\frac{1}{2}$ at 1 3 per yd	12 12 9
3. $29\frac{1}{2}$ — 3 4	— 4 19 2	9. $92\frac{1}{2}$ — 2 6	— 14 11 3
4. $82\frac{1}{2}$ — 5 0	— 20 10 0	10. $71\frac{1}{2}$ — 10 0	— 35 17 6
5. $72\frac{1}{2}$ — 5 0	— 18 1 3	11. $51\frac{1}{2}$ — 10 0	— 25 12 6
6. $207\frac{1}{2}$ — 6 8	— 69 0 0	12. $93\frac{1}{2}$ — 1 3	— 5 17 4
7. $57\frac{1}{2}$ — 6 8	— 19 3 4	13. $129\frac{1}{2}$ — 2 6	— 16 3 14

CASE X.

When the price wants an even part of a pound,—first find the value of the given quantity at 1 l. per yard, then divide it by that even part which is wanting, and subtract this quotient therefrom;—the remainder will be the answer.

EXAMPLES.

1. What will $83\frac{1}{2}$ yards cost, at 18 s. 4 d. per yard?

<i>Yds.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
83	5	0		Value at 1 l. per yard.
6	18	9		Value at 1 s. 8 d. per yard.
L.	76	6	3	Value at 18 s. 4 d. per yard.

PROOF by the RULE of THREE.

<i>Yds.</i>	<i>s.</i>	<i>d.</i>	<i>Yds.</i>
As 1 :	18	4	: : $83\frac{1}{2}$:
4	12		4
4	220		333

X by 220 by case 12th of Multiplication

4)73260

12)18315

2|0)152|6 : 3

Answer, L. 76 : 6 : 3

Question

Questions.	Answers.	Questions.	Answers.
<i>Yds. s. d.</i>	<i>L. s. d.</i>	<i>Yds. s. d.</i>	<i>L. s. d.</i>
281 at 18 4 <i>per</i> yd	257 11 8	6. 82½ at 16 8 <i>per</i> yd.	68 10 19
74½ - 18 4 -	68 10 5	7. 163½ - 13 4 -	69 3 4
56½ - 17 6 -	49 4 4½	8. 26½ - 18 9 -	24 12 2½
502½ - 17 6 -	439 13 9	9. 101½ - 18 8 -	94 14 8

CASE XI.

When the price is shillings, pence and farthings, and not an even part of a pound;—multiply the given quantity by the shillings in the price of 1 yard, &c. and take parts of parts for the pence from the same; then add them together, and their sum will be the answer in shillings: Or, you may let the given quantity stand as pounds *per* yard; then draw a line underneath, and take parts of parts therefrom; which add together, and their sum will be the answer.

N. B. I advise the learner, to work the following examples both ways, by which means he will be able to discover the most concise method of performing such questions in business as may fall under this case.

EXAMPLES.

1. What will 107½ yards cost, at 6 s. 3 d. *per* yard?

s. d.
| 3 d. | ¼ | 107 3 Value of 107½ yards, at 18. *per* yard.
6

643 6 Value of ditto, at 6 s. *per* yard.

26 9½ Value of ditto, at 3 d. *per* yard.

210)6710 3½

Answer, L. 33 : 10 : 3½ Value of ditto, at 6 s. 3 d. *per* yard.

* P

Or

Or thus:

$3\text{ d. } \frac{1}{2}$	$5\ 7\ 3$	Value of $107\frac{1}{2}$ yards at 1 s. per yd
Multiply by	$\frac{1}{2}$	6
	<hr/>	
	$32\ 3\ 6$	Value of ditto, at 6 s. per yard .
	$1\ 6\ 9\frac{1}{2}$	Value of ditto, at 3 d. per yard .

Answer, L. $33\ 10\ 3\frac{1}{2}$ *By the latter part of this case:*

$5\ 0\ \frac{1}{4}$	$107\ 5\ 0$	Value of $107\frac{1}{2}$ yards, at 1 l. per yd
$1\ 3\ \frac{1}{4}$	$\frac{1}{4}$	
	<hr/>	
	$26\ 16\ 3$	Value of ditto, at 5 s. per yard .
	$6\ 14\ 0\frac{1}{2}$	Value of ditto, at $1\text{ s. } 3\text{ d. per yd}$

Proof, L. $33\ 10\ 3\frac{1}{2}$ Value of ditto, at $6\text{ s. } 3\text{ d. per yd}$

PROOF by the RULE of THREE.

If we change the order of the question, it will be,

If $107\frac{1}{2}$ yards of cloth cost $33\text{ l. } 10\text{ s. } 3\frac{1}{2}\text{ d.}$ what cost 1 yard*The stating*As $107\frac{1}{2} : 33\ 10\ 3\frac{1}{2} :: 1 : 6\ 3$ the answer

Questions.

Answers.

	Yds		s.	d.			L	s.	d.
2.	73	at	5	8	per yard, is	20	13	8	
3.	$85\frac{1}{2}$	—	7	3	—	—	30	18	$0\frac{1}{2}$
4.	104	—	16	7	—	—	86	4	8
5.	$321\frac{1}{2}$	—	19	5	—	—	312	7	$3\frac{1}{2}$
6.	$51\frac{1}{2}$	—	7	10	—	—	20	3	5
7.	63	—	12	$4\frac{1}{2}$	—	—	38	19	$7\frac{1}{2}$
8.	151	—	11	$7\frac{1}{2}$	—	—	87	12	$2\frac{1}{2}$

Question

PRACTICE

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Questions.

Answers.

Yds.	s.	d.		L.	s.	d.
9. 391 at 3	2	$\frac{1}{2}$	per yard, is	62	14	$5\frac{1}{2}$
10. 503 — 4	9	—	—	119	9	3
11. 307 — 9	6	—	—	149	16	6
12. 42 $\frac{1}{2}$ — 16	10	$\frac{1}{2}$	—	36	1	$4\frac{1}{2}$
13. 510 — 18	7	—	—	473	17	6
14. 70 — 13	8	—	—	47	16	8
15. 57 $\frac{1}{2}$ — 12	11	—	—	37	5	$11\frac{1}{2}$

CASE XII.

When the price of a yard, ell, &c. is pounds, shillings and pence,—first multiply the quantity by the pounds; and if the shillings and pence be an even part of a pound, divide the given quantity by *that part*, and add the quotient to the product together for the answer:—But if they be not an even part of a pound, you must take parts of parts, and add them together, as before.—Or, Reduce the pounds and shillings into shillings, and multiply the quantity thereby; after which, take parts for the pence, and add the whole together:—their sum will be the answer in shillings.

N. B. Let the learner work the following questions both ways.

EXAMPLES.

1. What will 104 yards of brocade cost, at 2 l. 3 s. 4 d. per yard?

	L.	s.	d.
2 l. 3 s. 4 d. | $\frac{1}{2}$ |	104	0	0
			2
	208	0	0
	17	6	8

Answer, L. 225 6 8

N. B. The greatest part of the following questions may be wrought most expeditiously, by reducing the price into shillings.

Questions.						Answers.		
Yds.	L.	s.	d.			L.	s.	d.
2. 37	at	4	6	8	per yard, is	160	6	8
3. $81\frac{1}{4}$	—	3	2	6	— —	253	18	$1\frac{1}{4}$
4. 59	—	5	16	8	— —	344	3	4
5. 42	—	3	14	6	— —	156	9	0
6. $37\frac{1}{4}$	—	1	18	9	— —	73	2	$9\frac{1}{4}$
7. 31	—	5	12	6	— —	174	7	6
8. $84\frac{1}{4}$	—	2	14	8	— —	230	5	8
9. 71	—	3	19	$6\frac{1}{4}$	— —	282	7	$5\frac{1}{4}$
10. 52	—	4	7	9	— —	228	3	0
11. 61	—	2	13	3	— —	162	8	3
12. $36\frac{1}{4}$	—	2	11	9	— —	95	1	$9\frac{1}{4}$

CASE XIII.

When the quantity is any number less than 1000, and the price not more than 12 d. per yard, &c.—find the value of the whole quantity at 1 penny per yard, which may be done by dividing it by 12 mentally, setting down the quotient only in pounds, or shillings, or both: then multiply this sum by the pence in the price of 1 yard, and the product will be the answer.

1. What will $823\frac{1}{4}$ yards cost, at 5 d. per yard?

L. s. d.
0 68 $7\frac{1}{4}$

Or, 3 8 $7\frac{1}{4}$ Value of $823\frac{1}{4}$ yards, at 1 d. per yard
Multiply by 5

Product 17 3 $1\frac{1}{4}$ Value of ditto, at 5 d. per yard.

2. What will $217\frac{1}{4}$ yards cost, at $7\frac{1}{4}$ d. per yard?

L. s. d.
0 18 $1\frac{1}{4}$ Value at 1 d. per yard.
7

6 6 $10\frac{1}{4}$ Value at 7 d. per yard.

0 9 $0\frac{1}{4}$ Value at $\frac{1}{4}$ d. per yard.

L. 6 15 $11\frac{1}{4}$ Value at $7\frac{1}{4}$ d. per yard.

Questions

Questions.	Answers.	Questions.	Answers.
<i>Yds. d.</i>	<i>L. s. d.</i>	<i>Yds. d.</i>	<i>L. s. d.</i>
309½ at 3 per yard	3 17 5½	8. 127 at 9 per yard	4 15 3
527 — 6½	13 14 5½	9. 149 — 11½	7 2 9½
157½ — 11	7 4 1½	10. 383½ — 6½	10 15 8½ ½
906½ — 10	37 15 5	11. 881½ — 10½	38 11 6½ ½
203½ — 7	5 18 6½	12. 754 — 7½	22 15 6½

CASE XIV.

When the price is such a number of shillings and pence as, when reduced into pence, may be produced by any two numbers in the multiplication table, and when the quantity does not exceed 1000,—first find the value of the whole at 1 d. per yard, &c. according to the last case; then multiply this sum by the component parts of the pence in the price, and the last product will be the answer.

EXAMPLES.

1. What will 208½ yards of cloth cost, at 7 s. 4 d. per yard?

$$\begin{array}{r} L. \quad s. \quad d. \\ 0 \quad 17 \quad 4\frac{1}{2} \text{ Value at 1 d. per yard.} \\ \underline{\hspace{1.5cm}} \\ 8 \end{array}$$

$$\begin{array}{r} 6 \quad 18 \quad 10 \text{ Value at 8 d. per yard.} \\ \underline{\hspace{1.5cm}} \\ 11 \end{array}$$

$$\begin{array}{r} L. \quad 76 \quad 7 \quad 2 \text{ Value at 88 d. or 7 s. 4 d. per yard.} \\ \underline{\hspace{1.5cm}} \end{array}$$

N. B. In 7 s. 4 d. there are 88 pence; for which reason, I multiply by 8, and then by 11, because 8 times 11 is 88.

Questions.	Answers.	Questions.	Answers.
<i>Yds. s. d.</i>	<i>L. s. d.</i>	<i>Yds. s. d.</i>	<i>L. s. d.</i>
237 at 1 2 per yard	13 16 6	5. 814½ — 5 10 per yd	237 9 9½
831 — 2 9	114 5 3	6. 163 — 3 9½	30 18 0½
62 — 4 1	12 13 2	7. 900½ — 3 8½	166 0 7½

CASE XV.

When the quantity is 240—As many pence as there are in the price of 1 yard, &c. so many pounds will the quantity amount to.

N. B. One farthing *per* yard will come to 5 s. a halfpenny to 10 s. and three farthings to 15 s.

EXAMPLES.

1. What will 240 yards cost, at 1 s. 9 $\frac{1}{4}$ d. *per* yard?

L. 21 : 5 : 0 Answer.

N. B. The price is 1 s. 9 $\frac{1}{4}$ d. *per* yard:—Now, as in 1 s. 9 d. there are 21 pence, so the quantity, being 240, comes to 21 pounds; then, according to the same rule, the farthing *per* yard comes to 5 s.—Therefore, the answer to the question is 21 l. 5 s. as will be seen below.

PROOF by the RULE of THREE.

Yds.	s.	d.	Yds.
As 1	:	1 9 $\frac{1}{4}$: :
4	:	12	: 85
<hr/>			<hr/>
4	:	21	: 120
<hr/>			<hr/>
	:	4	: 192
<hr/>			<hr/>
	:	85	: 4)20400
			<hr/>
			: 12) 5100
			<hr/>
			: 20) 425
			<hr/>

Answer, L. 21 : 5 : 0 as above.

Questions.	Answers.	Questions.	Answers.
Yds. s. d.	L. s. d.	Yds. s. d.	L. s. d.
2. 240 at 1 3 $\frac{1}{2}$ <i>per</i> yd	15 15 0	7. 240 at 4 9 $\frac{1}{2}$ <i>per</i> yd	57 5 0
3. 240 $\frac{1}{2}$ —3 10 —	46 0 11 $\frac{1}{2}$	8. 240 $\frac{1}{2}$ —17 6 —	210 8 9
4. 240—2 3 $\frac{1}{2}$ —	27 15 0	9. 240—8 3 $\frac{1}{2}$ —	99 15 0
5. 240—3 11 $\frac{1}{2}$ —	47 10 0	10. 240 $\frac{1}{2}$ —7 6 —	90 5 0
6. 240—0 7 $\frac{1}{2}$ —	7 15 0	11. 240—11 3 $\frac{1}{2}$ —	135 15 0

CASE XVI.

When the quantity is not less than 228, nor more than 252, first find the value of 240 yards, &c. according to the last Case, then multiply the price of 1 yard by the number above or under 240, and add or subtract this product from the value of 240 yards, as the question may require; and the sum or remainder will be the answer.

EXAMPLES.

1. What will 241 yards cost, at 18s. 4½d. per yard?

L. 20 10 0 Value of 240 yards.
Add 0 18 4½ Value of 1 yard.

Answer, L. 21 8 4½ Value of 241 yards.

2. What will 228 yards cost, at 4s. 2½d. per yard?

L. 5 5 0 Value of 240 yards.
4s. 2½d. multiplied by 12 = 2 10 3 Value of 12 yards.

Answer, L. 47 14 9 Value of 228 yards.

Questions.

Answers.

Questions.	Answers.
L. s. d.	L. s. d.
3. 242 at 11s. 11½d. per yard, is -	23 18 11½
4. 243 — 7 2½ — —	87 16 8½
5. 230 — 11 11 — —	137 0 10
6. 244 — 0 11½ — —	11 18 11
7. 245 — 4 5½ — —	54 7 2½
8. 246 — 2 7½ — —	32 0 7½
9. 233 — 3 1 — —	35 19 11½
10. 247 — 4 8½ — —	58 2 11½
11. 248 — 9 1½ — —	112 17 10
12. 249 — 4 11½ — —	61 9 5½
13. 250 — 4 2½ — —	52 12 1
14. 237 — 1 5 — —	16 15 9
15. 251 — 13 6½ — —	169 18 11½
16. 252 — 6 10½ — —	86 7 3

CASE

CASE XVII.

When the quantity is 480—find the value of 240 yards &c. by Case the 15th, and multiply this sum by 2: the product will be the answer.

N. B. If the quantity be 12 over or under 480, proceed according to the directions given in the last Case.

EXAMPLES.

1. What will 480 yards cost, at 1 s. 8½ d. per yard?

20 15 0 Value of 240 yards.
Multiply by

Answer, L. 41 10 0 Value of 480 yards.

2. What will 492 yards cost, at 2 s. 2½ d. per yard?

L. 1 1 1
26 5 0 Value of 240 yards.
2

52 10 0 Value of 480 yards.

Add— 1 6 3 Value of 12 yards.

Answer, L. 53 16 3 Value of 492 yards.

N. B. Any person that is expert in figures may find the value (mentally) of 480 yards, almost as easy as 240, it being nothing more than doubling the amount of 240; which, when done, set down:—and if the quantity be over, or under 480, proceed as before directed to work the following questions.

Questions

Questions.					Answers.		
<i>Yds.</i>	<i>s.</i>	<i>d.</i>			<i>L.</i>	<i>s.</i>	<i>d.</i>
3. 468 at 1	5 $\frac{1}{2}$	per yard.	—	—	34	2	6
4. 481 — 1	1 $\frac{1}{2}$	—	—	—	27	11	1 $\frac{1}{2}$
5. 469 — 3	3	—	—	—	76	4	3
6. 483 — 0	9 $\frac{1}{2}$	—	—	—	19	12	5 $\frac{1}{2}$
7. 471 — 12	2 $\frac{1}{2}$	—	—	—	287	10	1 $\frac{1}{2}$
8. 472 — 2	2 $\frac{1}{2}$	—	—	—	52	2	4
9. 485 — 1	11	—	—	—	46	9	7
10. 474 — 2	7	—	—	—	61	4	6
11. 487 — 13	8 $\frac{1}{2}$	—	—	—	333	15	11 $\frac{1}{2}$
12. 475 — 3	8 $\frac{1}{2}$	—	—	—	87	11	6 $\frac{1}{2}$
13. 478 — 0	5 $\frac{1}{2}$	—	—	—	11	9	0 $\frac{1}{2}$
14. 489 — 0	10 $\frac{1}{2}$	—	—	—	20	17	8 $\frac{1}{2}$
15. 490 — 4	3 $\frac{1}{2}$	—	—	—	104	12	8 $\frac{1}{2}$
16. 491 — 4	7 $\frac{1}{2}$	—	—	—	113	0	7 $\frac{1}{2}$
17. 480 — 3	3 $\frac{1}{2}$	—	—	—	79	0	0

CASE XVIII.

When the quantity is 160,—find the value of 480 yards, and divide it by 3 :—the quotient will be the answer.

Note, If there be 12 yards over or under 160, proceed as before directed.

EXAMPLES.

1. What will 160 yards cost, at 2 s. 5 $\frac{1}{2}$ d. per yard?

L. *s.* *d.*
Divide by 3) 59 0 0 Value of 480 yards.

Answer, *L.* 19 13 4 Value of 160 yards.

2. What cost 172 yards, at 3 s. 5 $\frac{1}{2}$ d. per yard?

L. *s.* *d.*
Divide by 3) 83 0 0 Value of 480 yards.

27 13 4 Value of 160 yards.

Add 2 1 6 Value of 12 yards.

Answer, *L.* 29 14 10 Value of 172 yards.

* Q

3. What

3. What cost 149 yards, at 5s. 2½d. per yard?

Divide by 3) $\begin{array}{r} L. \quad s. \quad d. \\ 124 \quad 10 \quad 0 \end{array}$ Value of 480 yards.

Subtract $\begin{array}{r} 41 \quad 10 \quad 0 \\ 2 \quad 17 \quad 0\frac{1}{2} \end{array}$ Value of 160 yards.
Value of 11 yards.

Answer, L. 38 12 11½ Value of 149 yards.

Questions.	Answers.	Questions.	Answers.
<i>Yds. s. d.</i>	<i>L. s. d.</i>	<i>Yds. s. d.</i>	<i>L. s. d.</i>
4. 171 at 1 9½ per yd	15 2 9½	10. 165 at 1 7½ per yd	13 8 11
5. 150—3 4½	25 9 4½	11. 155—1 11	14 17 1
6. 169—1 3½	10 14 9½	12. 163—2 5½	20 0 8
7. 151—2 10½	24 5 10½	13. 157—4 9½	37 9 8
8. 167—1 1½	9 7 10½	14. 161—2 11	23 9 7
9. 153—1 5½	10 19 11½	15. 159—2 11½	23 10 4

CASE XIX.

When the quantity is 120,—first find the value of 240 yards, then divide it by 2; and the quotient will be the answer.

Note, If there be 12 over or under 120, proceed as before directed.

EXAMPLES.

1. What cost 120 yards, at 1s. 2½d. per yard?

Divide by 2) $\begin{array}{r} L. \quad s. \quad d. \\ 14 \quad 10 \quad 0 \end{array}$ Value of 240 yards.

Answer, L. 7 5 0 Value of 120 yards.

2. What cost 131 yards, at 2s. 8½d. per yard?

Divide by 2) $\begin{array}{r} L. \quad s. \quad d. \\ 32 \quad 5 \quad 0 \end{array}$ Value of 240 yards.

Add $\begin{array}{r} 16 \quad 2 \quad 6 \\ 1 \quad 9 \quad 6\frac{1}{2} \end{array}$ Value of 120 yards.
Value of 11 yards.

Answer, L. 17 12 0½ Value of 131 yards.

3. What

3. What cost 109 yards of cloth, at 3s. 2d. per yard?

L. s. d.
Divide by 2)38 10 0 Value of 240 yards.

19 5 0 Value of 120 yards.
Subtract 1 15 3 Value of 11 yards.

Answer, L. 17 9 8 Value of 109 yards.

Questions.			Answers.			Questions.			Answers.		
Yds.	s.	d.	L.	s.	d.	Yds.	s.	d.	L.	s.	d.
130—4	3½	per yd	27	15	2½	10. 113 at 1	4½	per yd	7	17	8½
109—2	4½	—	12	18	10½	11. 125—5	7½	—	35	3	1½
131—3	1	—	20	3	11	12. 123—4	1½	—	25	7	4½
129—2	2½	—	14	4	10½	13. 122—3	3	—	19	16	6
111—3	2½	—	17	18	5½	14. 117—3	2½	—	18	12	11½
127—2	2	—	13	15	2	15 119—13	1	—	77	16	11

CASE XX.

When the quantity is 80 yards, &c.—one third part of the due of 240 will be the answer.

N. B. If there be 112 over or under, proceed as before directed, except when the quantity is found in the Multiplication-Table; for then case the 2d of Compound Multiplication will be more concise; or when the price is an even part of a pound, ease the 9th of Practice is to be preferred.

EXAMPLES.

1. What cost 80 yards of cloth, at 6s. 10d. per yard?

L. s. d.
Divide by 3)82 0 0 Value of 240 yards.

the quotient is L. 27 6 8 Value of 80 yards.

Q 2

2. What

2. What cost 92 yards, at 7 s. 3 d. *per yard*?

Divide by $\begin{array}{r} L. \quad s. \quad d. \\ 3 \overline{) 87} \quad 0 \quad 0 \end{array}$ Value of 240 yards.

The quotient is $\begin{array}{r} 29 \quad 0 \quad 0 \end{array}$ Value of 80 yards.

Add $\begin{array}{r} 4 \quad 7 \quad 0 \end{array}$ Value of 12 yards.

Sum is L. $\begin{array}{r} 33 \quad 7 \quad 0 \end{array}$ Value of 92 yards.

3. What cost 68 yards, at 11 s. 6 d. *per yard*?

Divide by $\begin{array}{r} L. \quad s. \quad d. \\ 3 \overline{) 138} \quad 0 \quad 0 \end{array}$ Value of 240 yards.

The quotient is $\begin{array}{r} 46 \quad 0 \quad 0 \end{array}$ Value of 80 yards.

Subtract $\begin{array}{r} 6 \quad 18 \quad 0 \end{array}$ Value of 12 yards.

The remainder is L. $\begin{array}{r} 39 \quad 2 \quad 0 \end{array}$ Value of 68 yards.

Questions.	Answers.	Questions.	Answers.
<i>Yds. s. d.</i>	<i>L. s. d.</i>	<i>Yds. s. d.</i>	<i>L. s. d.</i>
4. 69 at 1 $1\frac{1}{2}$ <i>per yd.</i>	3 19 0 $\frac{1}{2}$	10. 85 at 4 $3\frac{1}{2}$ <i>per yd</i>	18 4 9
5. 89 — 1 $2\frac{1}{2}$ —	5 5 8 $\frac{1}{2}$	11. 75 — 2 10 —	10 12 6
6. 87 — 1 11 $\frac{1}{2}$ —	8 10 4 $\frac{1}{2}$	12. 83 — 3 10 $\frac{1}{2}$ —	15 19 10
7. 73 — 2 $2\frac{1}{2}$ —	8 1 2 $\frac{1}{2}$	13. 76 — 3 $2\frac{1}{2}$ —	12 3 10
8. 86 — 2 5 —	10 7 10	14. 78 — 3 $1\frac{1}{2}$ —	12 3 9
9. 74 — 2 $5\frac{1}{2}$ —	9 1 11	15. 79 — 6 3 —	24 13 9

CASE XXI.

When the quantity is 60 yards,—one fourth of the value of 240 will be the answer.

Note. If there be 12 over or under, proceed as before directed, and observe the exception made in the last case.

EXAMPLES.

1. What will 60 yards of cloth cost, at 1 s. 11 $\frac{1}{2}$ d. *per yard*?

Divide

Divide by 4) 23 10 0 Value of 240 yards.

The quotient is L. 5 17 6 Value of 60 yards.

2. What will 69 yards cost, at 2 s. $4\frac{1}{2}$ d. per yard?

Divide by 4) 28 15 0 Value of 240 yards.

The quotient is 7 3 9 Value of 60 yards.

Add 1 1 $6\frac{1}{2}$ Value of 9 yards.

Sum is, L. 8 5 $3\frac{1}{2}$ Value of 69 yards.

PROOF by the RULE of THREE.

By changing the order of the question, it will be thus :

If 69 yards of cloth cost 8 l. 5 s. $3\frac{1}{2}$ d. what will 1 yard cost?

As 69 : 8 l. 5 s. $3\frac{1}{2}$ d. :: 1 : 2 $4\frac{1}{2}$ the answer.

Questions.			Answers.			Questions.			Answers.		
Yds.	s.	d.	L.	s.	d.	Yds.	s.	d.	L.	s.	d.
69 at 3	$1\frac{1}{2}$	per yd	10	15	$7\frac{1}{2}$	10. 58 at 1	$7\frac{1}{2}$	per yd	4	15	$5\frac{1}{2}$
68—3	1	—	10	9	8	11. 57—1	$5\frac{1}{2}$	—	4	3	$1\frac{1}{2}$
67—2	11	—	9	15	5	12. 52—0	$11\frac{1}{2}$	—	2	8	9
65—1	$5\frac{1}{2}$	—	4	13	$5\frac{1}{2}$	13. 51—1	$5\frac{1}{2}$	—	3	14	$4\frac{1}{2}$
62—1	$9\frac{1}{2}$	—	5	11	1	14. 49—2	$11\frac{1}{2}$	—	7	3	$11\frac{1}{2}$
61—1	$7\frac{1}{2}$	—	4	17	$10\frac{1}{2}$	15. 6c—0	$4\frac{1}{2}$	—	1	3	9
59—1	$7\frac{1}{2}$	—	4	15	$10\frac{1}{2}$	16. 6c—3	$9\frac{1}{2}$	—	11	6	3

CASE XXII.

When the quantity is 180,—three-fourths of the value of 40 will be the answer.

Ex.

EXAMPLES.

1. What will 180 yards of cloth cost, at 3s. 5½d. per yard?

L. s. d.
41 10 0 Value of 240 yards

Half the value of 240 yards, is 20 15 0 Value of 120 yards
 Half the value of 120 yards, is 10 7 6 Value of 60 yards

Answer, L. 31 2 6 Value of 180 yards

Or thus:

L. s. d.
41 10 0 Value of 240 yards.

Multiply by 3

Divide by 4 124 10 0

The quotient is L. 31 2 6 Value of 180 yards.

Questions.	Answers.	Questions.	Answers.
<i>Yds. s. d.</i>	<i>L. s. d.</i>	<i>Yds. s. d.</i>	<i>L. s. d.</i>
2. 180 at 1 3½ per yard	11 12 6	7. 180 at 3 5½ per yd	30 18 0
3. 180 — 5 1½ —	45 18 9	8. 182 — 2 10 —	25 15 0
4. 180 — 2 5½ —	21 18 9	9. 184 — 1 11 —	17 12 0
5. 180 — 2 7½ —	23 16 3	10. 178 — 4 3½ —	38 3 11
6. 180 — 2 5 —	22 2 6	11. 176 — 3 10½ —	34 2 0

CASE XXIII.

When the price of one hundred weight is of several denominations, and the quantity likewise,—multiply the price by the integers, that is, whole numbers, and take parts for the rest from the price of an integer; which added together will be the answer.

PRACTICE

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EXAMPLES.

1. What will 11 Cwt. 3 qrs. 7 lb. of tobacco cost, at 1. 16 s. 6 d. per Cwt?

qrs. lb.	L. s. d.		Cwt. qr. lb.
2 0 $\frac{1}{2}$	3 16 6		
1 0 $\frac{1}{2}$	11		
0 7 $\frac{1}{2}$			
	42 1 6	Price of 11	0 0
	1 18 3	Price of	0 2 0
	0 19 11	Price of	0 1 0
	0 4 9 $\frac{1}{2}$	Price of	0 0 7

Answer, L. 45 3 7 $\frac{1}{2}$ Price of 11 3 7

Questions.

Answers.

Cwt. qr. lb.	L. s. d.		L. s. d.
9 1 16 tobacco, at 3 18 6 per cwt.	36 17 4 $\frac{1}{2}$		
10 2 14 hops, at 4 17 8 per cwt.	51 17 8 $\frac{1}{2}$		
16 0 22 soap, at 2 13 6 per cwt.	43 6 6 $\frac{1}{2}$		
15 3 18 tobacco, at 4 11 9 per cwt.	72 19 9 $\frac{1}{2}$		
6 2 7 railins, at 2 19 3 per cwt.	19 8 9 $\frac{1}{2}$		
19 12 coffee, at 0 5 9 per lb.	5 13 6 $\frac{1}{2}$		
14 10 12 8 silver, at 3 9 0 per lb.	51 7 0 $\frac{1}{2}$		
25 4 18 gold, at 3 12 6 per oz.	91 9 8 $\frac{1}{2}$		
217 16 5 ditto, at 4 4 6 per oz.	920 4 11 $\frac{1}{2}$		
47 2 15 at - 1 16 8 per acre	87 5 0 $\frac{1}{2}$		

See the operation of the 10th Question.

The FIRST Part.

s. d.	L. s. d.	
4 0 $\frac{1}{2}$	217 0 0	according to case 12th.
0 6 $\frac{1}{4}$	4	
	868 0 0	
	43 8 0	
	5 8 6	
Add	3 8 5 $\frac{1}{2}$	Value of 16 5 (See the next page.)
	L. 920 4 11 $\frac{1}{2}$	Value of 217 16 5 at 4 4 6 per ounce.

The

The SECOND Part.

dwts. gr.		L. s. d.	
10 0	$\frac{1}{2}$	4 4 6	Price of 1 ounce.
5 0	$\frac{1}{2}$	2 2 3	
1 0	$\frac{1}{2}$	1 1 $1\frac{1}{2}$	
0 4	$\frac{1}{8}$	0 4 $2\frac{1}{2}$	
0 1	$\frac{1}{4}$	0 0 $8\frac{1}{2}$	
		0 0 $2\frac{1}{2}$	
		L. 3 8 $5\frac{1}{2}$	Value of 16 dwts. 5 gr.

CASE XXIV.

To find the discount of any invoice, or bill of parcels at any rate per cent.—multiply the pounds in the invoice by the amount of the discount of 1 pound at the rate per cent. and take parts for the shillings and pence; then add them together, and the sum will be the discount required.

N. B. The discount for 1 pound at any rate per cent. may be found in Practice Table, and should be gotten by heart.

EXAMPLES.

1. What is the discount of an invoice, amounting to 53 l. 12 s. 6 d. at $7\frac{1}{2}$ per cent?

OPERATION.

	L. s. d.
The discount of 53 l. at 5 per cent. is, 53 s. or	2 13 0
The discount of ditto, at $2\frac{1}{2}$ per cent. is	1 6 6
The discount of 10 s. being half a pound, is	0 0 9
The discount of 2 s. 6 d. being an eighth of a pound, is	0 0 $2\frac{1}{2}$

The sum is, L. 4 0 $5\frac{1}{2}$ Ans.

The STATING by the RULE of THREE.

L. L. s. L. s. d. L. s. d.
100 : 7 10 :: 53 12 6 : 4 0 $5\frac{1}{2}$ the answer.

PROOF by Case the 2d of PRACTICE.

I shall first find the discount of 53 l. at 10 l. per cent. or in the pound, by case the 1st, thus:

L. s. d.
| 6 d. | $\frac{1}{4}$ | 53 0 0

5 6 0 Discount at 10 l. per cent.

1 6 6 Discount at $2\frac{1}{2}$ per cent.

3 19 6 Discount of 53 l. at $7\frac{1}{2}$ per

the discount of 10 s. is 0 0 9 cent. or 18 d. in the pound.

the discount of 2 s. 6 d. is 0 0 $2\frac{1}{4}$

Answer, L. 4 0 $5\frac{1}{2}$ the discount of 53 l. 12 s.
6 d. at $7\frac{1}{2}$ per cent.

N. B. Most of the questions in this case may be wrought mentally, or at most by setting down first the amount of the discount of the pounds, as above, then that of the shillings and pence; which being added together, will be the discount required.

2. What is the discount of a bill of parcels, amounting to 17 s. 8 d. at $2\frac{1}{2}$ per cent.?

L. s. d.

The discount of 9 l. is 0 4 6

The discount of 10 s. is 0 0 3

The discount of 6 s. 8 d. is 0 0 2

The discount of 1 s. is 0 0 $0\frac{1}{2}$

Answer, L. 0 4 $11\frac{1}{2}$

3. What is the discount of an invoice, amounting to 46 l. 6 d. at $12\frac{1}{2}$ per cent.?

* R

By

By Case 9th.

$$\begin{array}{r} \text{s.} \quad \text{d.} \quad \text{l.} \quad \text{s.} \quad \text{d.} \\ 2 \quad 6 \quad | \frac{1}{4} \quad | \quad 46 \quad 3 \quad 6 \end{array}$$

L. 5 15 5 $\frac{1}{4}$ Answer.

N. B. Having wrought the above questions, I dare say the learner will find no difficulty in solving the following.

4. What is the discount of an invoice amounting to 14 s. 6 d. at 10 l. per cent.?

Answer, L. 3 : 5 : 5 $\frac{1}{16}$

5. What is the discount of an invoice amounting to 15 s. 7 $\frac{1}{2}$ d. at 15 l. per cent.?

Answer, L. 22 : 6 : 4 $\frac{1}{4}$

6. What is the discount of an invoice amounting to 18 s. 9 d. at 17 $\frac{1}{2}$ per cent.?

Answer, L. 12 : 11 : 9 $\frac{1}{4}$

7. What is the discount of an invoice amounting to 11 s. 6 d. at 2 $\frac{1}{2}$ per cent.?

Answer, L. 0 : 14 : 9 $\frac{1}{2}$

8. What is the discount of an invoice amounting to 14 s. at 12 $\frac{1}{2}$ per cent.?

Answer, L. 2 : 4 : 3

of VULGAR FRACTIONS.

A FRACTION is a broken number, which expresses one or more parts of a whole number. There are two kinds, *Vulgar* and *Decimal*.

Of NOTATION of VULGAR FRACTIONS.

Notation of Fractions depends upon this supposition, that the whole thing, whatsoever it be, may be conceived divisible into any number of equal parts.

Any two numbers placed thus, $\frac{7}{10}$, make a vulgar fraction; the upper number is called *Numerator*, and the lower *Denominator*, which denotes into how many parts a whole is divided: So, $\frac{1}{4}$ denotes one-fourth of 1.

N. B. The numerator is the remainder after division, and the denominator the divisor.

There are three sorts of Vulgar Fractions, Proper, Improper, and Compound.

A Proper Fraction hath its numerator less than its denominator; as, $\frac{1}{4}$.

An Improper Fraction hath its numerator greater than its denominator; as, $\frac{5}{4}$.

A Compound Fraction is a fraction of a fraction, and is shown by the preposition *of* between them, as, $\frac{2}{3}$ of $\frac{1}{4}$ denotes two-thirds of three-fourths.

Note, When an integer and a fraction are joined together, the term is, a *mixt number*; as, $6\frac{1}{4}$.

An EXPLANATION of the SYMBOLS made use of in this Work.

$=$	denotes	equality,	and is named,	is equal to.	Thus,	$6+2=8$
$+$		addition,		<i>plus</i> , or more.		$6-2=4$
$-$		subtraction,		<i>minus</i> , or less.		$6\times 2=12$
\times		multiplicat.		into.		$6\div 2=3$
\div		division,		by.		

REDUCTION of VULGAR FRACTIONS.

CASE I.

To abbreviate, or reduce Fractions to leſt terms.

RULE. Divide the Numerator and Denominator by any number which will divide them without a remainder, ſo that the quotients be the terms of a new fraction, equal in value to the former; and thus continue, 'till you have brought the fraction into its loweſt terms.

E X A M P L E S.

1. Reduce $\frac{45}{72}$ to its leaſt terms. $\frac{45}{72} = \frac{5}{8}$.
2. Reduce $\frac{73}{176}$ to its leaſt terms.
3. Reduce $\frac{26}{144}$ to its leaſt terms.
4. Reduce $\frac{77}{112}$ to its leaſt terms.
5. Reduce $\frac{37}{108}$ to its leaſt terms.

Note. A fraction may be brought to its leaſt terms at one diviſion, by dividing both terms by the greateſt common meaſure; which is thus found:

Divide the greater term by the leſs, and this diviſor by the remainder, and ſo on, till nothing remain:—the laſt diviſor will be the greateſt common meaſure.

6. Reduce $\frac{987}{3969}$ to its leaſt terms.

Common meaſure, $987 \overline{) 3969} 4$

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Then, $\frac{987 \div 21}{3969 \div 21} = \frac{47}{189}$

7. Reduce $\frac{818}{1171}$ to its leaſt terms.
8. Reduce $\frac{379}{877}$ to its leaſt terms.
9. Reduce $\frac{872}{1128}$ to its leaſt terms.
10. Reduce $\frac{36}{144}$ to its leaſt terms.
11. Reduce $\frac{184}{108}$ to its leaſt terms.
12. Reduce $\frac{648}{912}$ to its leaſt terms.

C A S E II.

To reduce fractions of divers denominations to a common denominator.

RULE. Multiply each numerator into all the denominators (except its own), for a new numerator, and all the denominators together for a common denominator.

Note. A whole or integer number may be expressed like a fraction, by putting 1 for its denominator; thus, 6 is $\frac{6}{1}$.

E X A M P L E S.

1. Reduce $\frac{3}{4}$ and $\frac{7}{12}$ to a common denominator.

Thus, $3 \times 12 = 36$ new numerator.

And, $7 \times 4 = 28$ new numerator.

Lastly, $4 \times 12 = 48$ common denominator.

Thus then the fractions become,

$$\frac{36}{48} \text{ and } \frac{28}{48} = \frac{9}{12} \text{ and } \frac{7}{12}.$$

2. Reduce $\frac{1}{2}$, $\frac{2}{3}$ and $\frac{5}{6}$ to a common denominator.
3. Reduce $\frac{1}{3}$, $\frac{2}{5}$, $\frac{3}{7}$ and $\frac{4}{8}$ to a common denominator.
4. Reduce $\frac{5}{6}$, $\frac{1}{2}$, and 11 to a common denominator.
5. Reduce $\frac{1}{3}$, $\frac{1}{4}$, and $\frac{2}{5}$ to a common denominator.
6. Reduce $\frac{7}{12}$, $\frac{1}{7}$, $\frac{3}{8}$ and $\frac{1}{12}$ to a common denominator.
7. Reduce $\frac{3}{4}$, $\frac{1}{5}$, and $\frac{7}{12}$ to a common denominator.

C A S E III.

To reduce a compound fraction to a single one equivalent thereto.

RULE. Multiply all the numerators continually together for a new numerator, and all the denominators for a new denominator.

N. B. It is best to express the fraction in its least terms.

Ex-

EXAMPLES.

1. Reduce
- $\frac{1}{2}$
- of
- $\frac{2}{3}$
- of
- $\frac{3}{4}$
- to a single fraction.

$$1 \times 2 \times 3 = \text{Numerator } \frac{6}{40} = \frac{3}{20}$$

$$2 \times 4 \times 5 = \text{Denominator } \frac{40}{20}$$

2. Reduce
- $\frac{1}{2}$
- of
- $\frac{2}{3}$
- of
- $\frac{3}{4}$
- to a single fraction.

3. Reduce
- $\frac{1}{2}$
- of
- $\frac{2}{3}$
- of
- 13
- to a single fraction.

4. Reduce
- $\frac{1}{2}$
- of
- $\frac{2}{3}$
- of
- 7
- to a single fraction.

5. Reduce
- $\frac{1}{2}$
- of
- $\frac{2}{3}$
- of
- $\frac{3}{4}$
- of
- $\frac{4}{5}$
- to a single fraction.

6. Reduce
- $\frac{1}{2}$
- of
- $\frac{2}{3}$
- of
- 1
- to a single fraction.

CASE IV.

To reduce a mixt number to an improper fraction.

RULE. Multiply the whole number by the denominator of the fraction, and to the product add the numerator; under which subjoin the denominator.

EXAMPLES.

1. Reduce
- $3 \frac{7}{11}$
- to an improper fraction.

$$11 \times 3 = 33 + 7 = 40 \text{ Numerator.}$$

Subjoin 11 Denominator.

2. Reduce
- $5 \frac{1}{2}$
- to an improper fraction.

3. Reduce
- $8 \frac{11}{12}$
- to an improper fraction.

4. Reduce
- $17 \frac{2}{3}$
- to an improper fraction.

CASE V.

To reduce an improper fraction to its proper terms.

RULE. Divide the numerator by the denominator, and the quotient will be the whole number:—the remainder will be the numerator to the given denominator.

N. B. These examples prove those of the last Case.

FRACTIONS.

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EXAMPLES.

1. Reduce $\frac{40}{11}$ to a mixt-number. $40 \div 11 = 3\frac{7}{11}$ Answer.
3. Reduce $\frac{327}{11}$ to a mixt number.
2. Reduce $\frac{1}{7}$ to a mixt number.
4. Reduce $\frac{2}{7}$ to a mixt number.

CASE VI.

To reduce a fraction of one denomination to the fraction of another, but greater, retaining the same value.

RULE. Reduce the given fraction to a compound one, by comparing it with all the denominations between it and that denomination you would reduce it to; lastly, reduce this compound fraction to a single one by case 3d, and it will be done.

EXAMPLES.

1. Reduce $\frac{2}{7}$ of a penny to the fraction of a guinea.
By comparing it, it becomes, $\frac{2}{7}$ of $\frac{1}{12}$ of $\frac{1}{20}$; which reduced by case 3d, will be, $2 \times 1 \times 1 = \text{Numerator } 2$
And, $5 \times 12 \times 21 = \text{Denominator } 1260$
2. Reduce $\frac{1}{4}$ of a penny to the fraction of a pound.
Answer, $\frac{1}{960}$ L.
3. Reduce $\frac{1}{7}$ of an ounce to the fraction of a lb. avoirdupois.
Answer, $\frac{1}{840}$ lb.
4. Reduce $\frac{2}{7}$ of a penny to the fraction of a pound Sterling.
Answer, $\frac{2}{1260}$ L.
5. Reduce 27 d. to the fraction of a pound.
Answer, $\frac{27}{240}$ L.
6. Reduce 11 lb. to the fraction of a ton.
Answer, $\frac{11}{2240}$ ton.
7. Reduce $\frac{1}{7}$ of a pound to the fraction of a guinea.
 $\frac{1}{7}$ L. = $\frac{1 \times 20}{7}$ s. = $\frac{20}{7}$ guin. = $\frac{60}{21}$ guinea.

CASE

CASE VII.

To reduce a fraction of one denomination to the fraction of another, but less, retaining the same value.

RULE. Multiply the given numerator by the parts of the denominations between it and that denomination you would reduce it to, for a new numerator, which place over the given denominator.

N. B. This case proves the last.

EXAMPLES.

1. Reduce $\frac{2}{1260}$ of a guinea to the fraction of a penny.

By comparing it, the fraction will be,

$\frac{2}{1260}$ of $\frac{21}{1}$ of $\frac{12}{1}$: Then, by case 3d,

And, $1260 \times 1 \times 1 = 1260$; which reduced, $= \frac{2}{3} d$.

2. Reduce $\frac{3}{960}$ of a pound to the fraction of a penny.

Answer, $\frac{1}{4} d$.

3. Reduce $\frac{1}{80}$ of a lb. avoirdupois to the fraction of an ounce.

Answer, $\frac{1}{8} oz$.

4. Reduce $\frac{2}{1260}$ of a pound Sterling to the fraction of a penny.

Answer, $\frac{2}{3} d$.

5. Reduce $\frac{27}{1260}$ of a pound to the fraction of a penny.

Answer, $\frac{27}{1260} = 27 d$.

6. Reduce $\frac{11}{1260}$ of a ton to the fraction of a lb.

Answer, $\frac{11}{1260} lb = 11 lb$.

7. Reduce $\frac{60}{1087}$ of a guinea to the fraction of a pound.

Answer, $\frac{1}{3} L$.

F R A C T I O N S. 137

C A S E V I I I.

To find the value of proper fractions in the known parts of coin, weight, measure, &c.

RULE. Multiply the numerator by the integer, and divide by the denominator; if any thing remain, multiply it by the next inferior denomination, and divide as before.

E X A M P L E S.

1. The value of $\frac{3}{7}$ of a pound Sterling is required.

$$\begin{array}{r} 20 \\ 3 \\ \hline 5)60 \\ \hline 12 \text{ s. Answer.} \end{array}$$

2. What is the value of $\frac{3}{4}$ of a shilling?

Answer, $6\frac{1}{4}$ d. $\frac{6}{4}$.

3. What is the value of $\frac{2}{7}$ of a lb. avoirdupois?

Answer, 13 oz. $11\frac{1}{4}$ dr.

4. What is the value of $\frac{2}{11}$ of a guinea?

Answer, 11 s. $5\frac{1}{2}$ d. $\frac{2}{11}$.

5. What is the value of $\frac{1}{7}$ of a ton?

Answer, 8 cwt. 3 qrs.

* S

6. Required

138 F R A C T I O N S.

6. Required the value of $\frac{1}{4}$ of a guinea.

$$\begin{array}{r} 3 \\ 21 \\ 8 \overline{) 63} (7 \text{ } 10 \frac{1}{2} \text{ Answer.} \end{array}$$

$$\begin{array}{r} 56 \\ 7 \text{ s.} \\ 12 \end{array}$$

$$\begin{array}{r} 8 \overline{) 84} (10 \\ 80 \end{array}$$

$$\begin{array}{r} 4 \\ 4 \end{array}$$

$$\begin{array}{r} 8 \overline{) 16} (2 \\ 16 \end{array}$$

7. What is the value of $\frac{1}{4}$ of an ell English?

Answer, 3 quarters.

8. What is the value of $\frac{1}{4}$ of a mile?

Answer, 1 fu. 28 po. $3 \frac{1}{4}$ yds.

9. What is the value of $\frac{1}{4}$ of a pound Sterling?

Answer, 3 s. $1 \frac{1}{2}$ d.

C A S E IX.

To reduce any given quantity to the fraction of any given denomination of the same kind.

RULE. Reduce the given quantity to the lowest term mentioned, for a numerator; then reduce the integral part to the same term, for a denominator; which will be the fraction required.

Note. 1. If there be a fraction given with the said quantity, it yet be reduced to the denominative parts thereof, adding the numerator. 2. This case proves the last.

E. X. A. M. P. L. E. S.

1. Reduce 12 s. to the fraction of a pound.

Answer, $\frac{3}{4}$ l.

2. Reduce $6\frac{1}{4}$ d. $\frac{1}{12}$ to the fraction of a shilling.

Answer, $\frac{1}{4}$ shill.

3. Reduce 13 oz. 11 dr. to the fraction of a lb. avoirdup.

Answer, $\frac{5}{7}$ lb.

4. Reduce 11 s. $5\frac{1}{2}$ d. $\frac{1}{12}$ to the fraction of a guinea.

Answer, $\frac{6}{11}$ guinea.

5. Reduce 7 s. $10\frac{1}{2}$ d. to the fraction of a guinea.

Answer, $\frac{1}{2}$ guinea.

6. Reduce 3 qrs. to the fraction of an ell English.

Answer, $\frac{1}{2}$ ell.

7. Reduce 1 fu. 28 po. $3\frac{1}{2}$ yds. to the fraction of a mile.

Answer, $\frac{1}{4}$ mile.

8. Reduce 8 cwt. 3 qrs. to the fraction of a ton.

Answer, $\frac{1}{4}$ ton.

9. Reduce 3 s. $1\frac{1}{2}$ d. to the fraction of a pound Sterling.

Answer, $\frac{1}{4}$ l.

Of ADDITION of VULGAR FRACTIONS.

RULE. Reduce the given fractions to a common denominator; then add all the numerators together for a new numerator, under which subscribe the common denominator.

Ex

E X A M P L E S.

1. Add $\frac{1}{2}$ and $\frac{3}{4}$ together.
Sum, $1\frac{1}{4}$.
2. Add $\frac{5}{8}$ and $7\frac{1}{8}$ together.
Sum, $8\frac{1}{4}$.
3. What's the sum of $\frac{1}{2}$, $\frac{3}{4}$, and $\frac{1}{8}$?
Answer, $1\frac{1}{4}$.
4. What's the sum of $8\frac{1}{2}$, $\frac{1}{4}$, and $\frac{1}{8}$?
Answer, $12\frac{1}{4}$.

Note. In order to find the following sums, the given fractions must be reduced to their proper values by Case 8th of Reduction, and then added together, as in common arithmetic.

5. Add $\frac{6}{11}$ of a guinea to $\frac{1}{2}$ of a pound Sterling.
Sum, L. 1 : 6 : $5\frac{1}{2}\frac{2}{11}$.
6. What is the sum of $\frac{1}{2}$ of a pound and $\frac{1}{4}$ of a guinea?
Answer, L. 0 : 19 : $10\frac{1}{2}$.
7. What is the sum of $\frac{1}{16}$ of a ton, and $\frac{1}{11}$ of a Cwt.?
Cwt. gr. lb. oz. dr.
Answer, 7 0 18 10 $10\frac{1}{2}$.
8. What is the sum of $\frac{1}{3}$ of $\frac{1}{4}$ of 19 yards added to $\frac{1}{2}$ of all English?
Answer, 10 yds. 3 qr. $2\frac{2}{3}$ na.
9. What is the sum of $\frac{1}{3}$ of a day and $\frac{1}{24}$ of an hour?
Answer, 8 ho. 6 min. 15 sec.
10. What is the sum of $\frac{1}{16}$ of a chaldron and $\frac{2}{3}$ of a bushel?
Answer, 7 bush. 2 pecks.

Of SUBTRACTION of VULGAR FRACTIONS.

RULE. Reduce the given fractions to a common denominator, and subtract the less numerator from the greater, and place the difference over the common denominator.

Note. In subtracting mixt numbers, when the lower fraction (the subtrahend) is greater than the upper fraction (the minuend) subtract the numerator of the subtrahend from the denominator, and to that difference add the numerator of the minuend, and carry one to the integer of the subtrahend.

F R A C T I O N S. 141

E X A M P L E S.

- | | |
|---|---|
| <p>1. From $\frac{1}{2}$ take $\frac{3}{4}$.
Remains, $\frac{1}{4}$.</p> <p>2. From $\frac{2}{3}$ take $\frac{1}{4}$.
Remains, $\frac{1}{12}$.</p> <p>3. From $\frac{2}{5}$ take $\frac{2}{7}$.
Remains, $\frac{1}{35}$.</p> | <p>4. From $15\frac{2}{3}$ take $\frac{3}{4}$ of $11\frac{1}{2}$.
Remains, $10\frac{7}{12}$.</p> <p>5. From $\frac{3}{4}$ of 7 take $1\frac{3}{8}$.
Remains, $\frac{41}{32}$.</p> <p>6. From $14\frac{1}{2}$ take $\frac{3}{4}$ of 17.
Remains, $2\frac{1}{2}$.</p> |
|---|---|

N. B. The following questions must first be reduced to their proper quantities by case 8th of Reduction.

7. From $\frac{1}{4}$ of a pound take $\frac{2}{5}$ of a shilling.
Remains, 11 s. 8 d.
8. From $\frac{1}{7}$ of a guinea take $\frac{1}{4}$ of a pound.
Remains, 2 s. 4 d.
9. From $\frac{2}{7}$ of a ton take $\frac{2}{7}$ of a cwt.
Remains, 15 cwt. 2 qr. 22 $\frac{2}{7}$ lb.
10. From $\frac{1}{2}$ of a chaldron take $\frac{1}{2}$ of a bushel.
Remains, 17 bu. 0 $\frac{1}{2}$ pe.

Of MULTIPLICATION of VULGAR FRACTIONS.

RULE. If there be mixt numbers, reduce them first to fractions; then multiply the numerators together for a new numerator, and the denominators for a new denominator; which will be the product required.

E X A M P L E S.

- | | |
|---|--|
| <p>1. Multiply $\frac{1}{2}$ by $\frac{2}{3}$.
Facit $\frac{1}{3}$.</p> <p>2. Multiply $3\frac{2}{3}$ by $\frac{2}{3}$ of $\frac{1}{2}$.
Facit $1\frac{2}{3}$.</p> <p>3. Multiply $84\frac{1}{2}$ by 7.
Facit 588 $\frac{1}{2}$.</p> | <p>4. Multiply $\frac{2}{3}$ by $1\frac{1}{2}$.
Facit $1\frac{1}{3}$.</p> <p>5. Multiply $\frac{2}{3}$ of $7\frac{1}{2}$ by $\frac{1}{2}$ of $3\frac{2}{3}$.
Facit $7\frac{1}{3}$.</p> <p>6. Multiply $\frac{1}{2}$ of $\frac{3}{4}$ by $\frac{1}{2}$.
Facit $\frac{3}{16}$.</p> |
|---|--|

Of

Of DIVISION of VULGAR FRACTIONS.

RULE. Prepare the fractions (if necessary) by the rules of Reduction; then invert your divisor, and proceed as in multiplication:—the products will be the quotient required.

E X A M P L E S.

1. Divide $\frac{9}{14}$ by $\frac{7}{6}$. — — *Facit* $\frac{3}{4}$.

By inverting your divisor, the fractions will stand thus:

$$\frac{9}{14} \times \frac{6}{7} = \frac{54}{98} = \frac{3}{7} \text{ Answer.}$$

$$\text{And, } 14 \times 6 = 84 \quad 4$$

2. Divide $1\frac{1}{7}$ by $\frac{3}{7}$ of $\frac{1}{4}$.

$$\text{Facit } 3\frac{3}{7}.$$

5. Divide $7\frac{1}{14}$ by $\frac{7}{8}$ of $7\frac{1}{2}$.

$$\text{Facit } 1\frac{1}{14}.$$

3. Divide $588\frac{1}{4}$ by $84\frac{1}{4}$.

$$\text{Facit } 7.$$

6. Divide $\frac{1}{8}$ by $\frac{1}{7}$ of $\frac{1}{4}$.

$$\text{Facit } 1\frac{1}{14}.$$

4. Divide $1\frac{1}{7}$ by $\frac{6}{7}$.

$$\text{Facit } 1\frac{1}{7}.$$

7. Divide $\frac{1}{7}$ by $\frac{3}{7}$.

$$\text{Facit } 1\frac{1}{7}.$$

Of the RULE of THREE in VULGAR FRACTIONS.

RULE. Prepare the fractions, as before directed; then multiply the second and third terms together, and divide the product by the first:—the quotient will be the answer in the same name as the middle term.

E X A M P L E S.

1. If $\frac{1}{8}$ of a yard cost $\frac{1}{7}$ of 1 l. what cost $3\frac{3}{7}$ yards?

$$\text{Answer, L. } 4:7:0\frac{3}{7}.$$

2. What is the purchase of 750 l. bank stock, at $107\frac{1}{4}$ per cent.?

$$\text{Answer, L. } 809:1:3.$$

3. If $\frac{1}{4}$ of a ship be worth 222 l. 17 s. 6 d. what are $\frac{3}{4}$ of her worth?

$$\text{Answer, L. } 390:0:7\frac{1}{2}.$$

4. What

FRACTIONS. 143

4. What will 19½ oz. of silver cost, at 6s. 8d. per oz.?

Answer, L. 6: 10: 10½.

N. B. Questions in the double rule of three, or the rule of five in vulgar fractions, are wrought by the same rules as in common arithmetic: it is therefore needless to give any examples.

Of DECIMAL FRACTIONS.

DECIMAL FRACTIONS are those whose denominators are 1, with one or more cyphers annexed; as, 10, 100, 1000, &c. So $\frac{1}{10}$, $\frac{1}{100}$, $\frac{1}{1000}$, are decimal fractions, written thus without the denominator, .5; .06; .007. From hence it appears, that the denominator of a decimal is a 1 with as many cyphers as there are figures in the decimal.

Note. 1. The 1st, 2d, and 3d, &c. places of decimals, counting from the left hand towards the right, are called Primes, Seconds, and Thirds, &c.

2. Cyphers on the right hand of decimals, do not affect their value.

Of ADDITION and SUBTRACTION of DECIMALS.

In addition and subtraction of decimals, the points being all placed under one another, add and subtract the figures, as in common arithmetic; and as many places of decimals as there are in the greatest given numbers, so many figures of the sum or remainder are to be noted for decimals.

EXAMPLES.

2768	3,1817	37,1861	571
057	34286	585	2785
81426	005	20065	3
7,21835	1,5	3,4186	9
			2,0495

From 21,148 57,45 871,14936 885

Take 9,05 26,7185 37,506 50578

Remains _____

Proof _____

Of

Of MULTIPLICATION of DECIMALS.

Multiplication of decimals is performed as in whole numbers; only observe to cut off just so many decimal parts from the product as there are decimals in both factors.

Note, If Decimals be wanted in the product, supply the deficiency with cyphers next to the decimal point.

E X A M P L E S.

- | | |
|-----------------------------|------------------------------|
| 1. Multiply 275 by 3,14. | 6. Multiply 25,5 by ,0005. |
| 2. Multiply 1073 by ,0768. | 7. Multiply 17,07 by 16,05. |
| 3. Multiply 93,75 by 81,15. | 8. Multiply 319,125 by 107,4 |
| 4. Multiply 75 by ,075. | 9. Multiply ,0025 by ,85. |
| 5. Multiply 32 by ,855. | 10. Multiply ,517 by 1,76. |

Of DIVISION of DECIMALS.

Proceed as in whole numbers, till the work be done; then cut off so many decimal places in the quotient as the dividend hath more than the divisor: if there be not so many, the deficiency must be supplied with cyphers towards the left hand.

Note, In division of decimals, there are Nine Cases.

C A S E I.

A whole number divided by a whole number.

$$155 \overline{) 7876}$$

$$759 \overline{) 136}$$

Note, 1. If any thing remain, add a cypher, and so on; then for every cypher added, there must be a decimal in the quotient.

2. If the dividend will not contain the divisor, you must add cyphers thereto; which will be so many decimal places in the quotient.

3. If there be more decimals in the divisor than in the dividend, you must add as many cyphers as to make them equal; after which you may subjoin cyphers at pleasure for decimals to the last remainder.

F R A C T I O N S. 145

C A S E H.

whole number divided by a mixt number.

$$25,5)71865(\quad 317,23)87($$

C A S E III.

whole number divided by a decimal fraction.

$$,175)484(\quad ,3715)28($$

C A S E IV.

A mixt number divided by a whole number.

$$45)718,175(\quad 218)35,7485($$

C A S E V.

A mixt number divided by a mixt number.

$$37,005)2718,5685(\quad 88,55)7,9865($$

C A S E VI.

A mixt number divided by a decimal fraction.

$$,275)37,845(\quad ,075)675,0083($$

C A S E VII.

A decimal fraction divided by a whole number.

$$215),007586(\quad 17),400798($$

C A S E VIII.

A decimal fraction divided by a mixt number.

$$35,5),087945(\quad 7,18),594868($$

* T

C A S E

CASE IX.

A decimal fraction divided by a decimal fraction.

,756),274869(,975),8174855(

Of REDUCTION of DECIMALS.

CASE I.

To reduce a vulgar fraction to an equivalent decimal.

RULE. Divide the numerator by the denominator, as Division of Decimals; and the quotient will be the decimal required.

EXAMPLES.

1. Reduce $\frac{1}{4}$ to a decimal.

4)100

,25 Answer.

2. Reduce $\frac{1}{2}$, $\frac{1}{3}$, $\frac{1}{4}$, $\frac{1}{5}$, $\frac{1}{6}$, and $\frac{1}{7}$ to decimals.

3. Reduce $\frac{14}{17}$, $\frac{18}{19}$, $\frac{7}{16}$, $\frac{8}{17}$, and $\frac{11}{18}$ to decimals.

4. Reduce $\frac{3}{8}$, $\frac{7}{11}$, $\frac{11}{13}$, $\frac{15}{17}$, and $\frac{135}{1676}$ to decimals.

CASE II.

To find the decimal of money, weight, measure, &c.— reduce the given quantity, of which you are seeking the decimal, into the lowest name mentioned; and divide by the integer, reduced into the same name:—the quotient arising from thence will be the decimal sought.

FRACTIONS. 147

EXAMPLES.

7. What is the decimal of 8 d. one pound the integer?

$$\frac{8}{12} = \frac{2}{3} \text{ of } \frac{1}{8} : \text{reduced,} = \frac{2}{24} = \frac{1}{12}.$$

Then,

$$\begin{array}{r} 3 \overline{) 10000} \end{array}$$

$$= ,03333 + \text{Decimal required}$$

1. d. O R,

$$1 = 240.) 8,00000 (,03333 +$$

$$\begin{array}{r} 1800 \\ \hline \end{array}$$

$$\begin{array}{r} 800 \\ \hline \end{array}$$

$$\begin{array}{r} 800 \\ \hline \end{array}$$

$$\begin{array}{r} 80 \\ \hline \end{array}$$

8. What is the decimal of 8 d. one shilling the integer?

$$\begin{array}{r} 12 \overline{) 8000} \end{array}$$

$$,666 +$$

9. Reduce 3 s. 11 d. to the decimal of a pound.

$$\text{Answer } ,196 +$$

10. Reduce 4 s. 9 d. to the decimal of a pound.

$$\text{Answer } ,2375$$

11. Reduce 3 fur. 170 yds. to the decimal of a mile.

$$\text{Answer } ,471 +$$

12. Reduce 6 perches to the decimal of an acre.

$$\text{Answer } ,0375$$

13. Reduce 7 lb. 14 oz. to the decimal of a ton.

$$\text{Answer } ,0035156 + \text{ of a ton.}$$

14. Reduce 2 D. 8 H. 15 M. to the decimal of a month.

$$\text{Answer } ,0837 +$$

T 2

CASE

CASE III.

To find the value of a decimal fraction in the known of money, weight, or measure, &c.

RULE. Multiply the given decimal by such a number will reduce it to the next and every inferior denomination and point off to the right hand of the product so many places of decimals as are in the given number:—those figures on the left hand of the points will be the value thereof.

E X A M P L E S.

1. What is the value of .275 L.?

Answer, 5s. 6d.

2. What is the value of .8715 of a ton?

Answer,

Cwt.	qr.	lb.	oz.	dr.
17	1	20	2	8

3. What is the value of .2155 shill.?

Answer, 2½ d. +

4. What is the value of .875 hhd. of wine?

Answer, 55 gal. 1 pt.

5. What is the value of .925 shilling?

Answer, 11 d. +

6. What is the value of 2.7585 guinea?

Answer, L. 2:17:11+

7. What is the value of .08715 lb. troy?

Answer,

oz.	dwt.	gr.
1	0	21+

8. What is the value of .1855 mile?

Answer,

Fur.	Yds.	ft.	in.
1	106	1	5+

F R A C T I O N S. 179

Of the RULE of THREE in DECIMALS.

1. If 1,25 lb. of tea cost 166 l. what cost 35,125 lb.?

Answer, L. 11:14:1 $\frac{1}{2}$, 20160.

2. If 6,25 hogheads of wine cost 189 l. what cost 1,75 gallon?

Answer, L. 0:16:9 $\frac{1}{2}$, 4.

3. If 3,1755 Cwt. of sugar cost 10,325 l. what cost 8,155 lb.?

Answer, L. 0:1:0 $\frac{1}{2}$, 55+

OF TARE and TRET.

GROSS WEIGHT of any commodity, as, a chest of tea, is the weight of the tea and the chest together.

Tare is the weight of the box, chest, bag, &c. wherein goods are packed: Or, *tare* is an allowance made in lieu thereof.

Tret is an allowance made for the waste, or the dirt which may be mixed with any commodity, and is always four pounds in every one hundred and four pounds weight.

Cloff is an allowance to the buyer of 2 lb. for every 3 cwt. for the turn of the scale, in selling by retail.

Note, 1. What remains after the tare is taken from the gross, is called *Tare-futtle*.

2. What remains after the tret is deducted, is called *Tret-futtle*, and when all deductions are made, the last remainder is called *Net weight*.

Ex-

EXAMPLES.

1. In 15 cwt. 1 qr. 14 lb. gross, tare 16 lb. *per* cwt. tret 4 lb. *per* 104, cloff 2 to 100, how much neat?

lb.	cwt.	qr.	lb.	
16	1	5	14	Gross
2	0	22		Tare.
<hr/>				
13	0	20		Tare-futtle.
0	2	0	$\frac{1}{4}$	Tret.
<hr/>				
12	2	19	$\frac{1}{4}$	Tret-futtle.
0	1	0	$\frac{1}{4}$	Cloff.
<hr/>				
12	1	19		Neat.

2. What is the neat weight of 15 bags of hops, containing 61 cwt. 3 qrs. 24 lb. gross, tare 22 lb. *per* bag?

Answer, 59 cwt. 0 qr. 2 lb.

3. What is the neat weight of 5 barrels of indigo, each whereof weighs gross 2 cwt. 3 qrs. 14 lb. tare 12 lb. *per* cwt.?

Answer, 12 cwt. 3 qrs. 9 $\frac{1}{4}$ lb.

4. In 19 cwt. 1 qr. 18 lb. gross, tare 13 lb. *per* cwt. and tret 4 lb. *per* 104 lb. how much neat?

Answer, 17 cwt. 0 qr. 17 $\frac{1}{4}$ lb. +

5. In 7 chests of tea, each weighing gross 1 cwt. 3 qrs. 7 lb. tare 11 $\frac{1}{2}$ lb. *per* chest, what is the neat weight?

Answer, 11 cwt. 3 qrs. 24 $\frac{1}{2}$ lb.

6. What is the neat weight of 4 hhds. of sugar, weighing as follow: The first, 4 cwt. 0 qr. 7 lb. gross, tare 69 lb. The second, 3 cwt. 2 qrs. 27 lb. gross, tare 58 lb. The third, 3 cwt. 1 qr. 22 lb. tare 57 lb. And the fourth, 3 cwt. 0 qr. 18 lb. gross, tare 45 lb. allowing also 4 lb. *per* 104 lb. tret?

Answer, 11 cwt. 3 qrs. 15 $\frac{1}{2}$ lb. +

7. In

TARE and TRET. 151

7. In 9 cwt. 3 qrs. 14 lb. gross weight, tare $17\frac{1}{2}$ lb. per cwt. tret 4 lb. per 104 lb. cloff 2 lb. for every 3 cwt. that is, 1 lb. to 168 lb. how much neat, and what is the value, at 3 l. 5 s. 4 d. per cwt.?

Cwt. qrs. lb.

Neat weight, 7 3 $26\frac{1}{2}$ +

l. s. d.

Value, 26 1 $7\frac{1}{2}$

8. In 11 casks of oil, weighing as follow: N^o 1, 3 cwt. 0 qr. 19 lb.; N^o 2, 3, and 4, 2 cwt. 1 qr. 27 lb. each; N^o 5, 6, 7, and 8, 4 cwt. 3 qrs. 16 lb. each; N^o 9, 10, and 11, 3 cwt. 2 qrs. 7 lb. each; how many gallons, allowing $7\frac{1}{2}$ lb. per cwt. tare, and $7\frac{1}{2}$ lb. neat to a gallon?

Answer, $515\frac{1}{2}$ gallons.

OF SIMPLE INTEREST.

INTEREST is the premium allowed for the loan of money. The sum lent is called the *Principal*.

The Principal and Interest added together is called the *Amount*.

The rate of interest is a certain sum of money agreed upon between the borrower and lender, to be paid for every 100 l. for one year.

Interest is of two sorts, *Simple* and *Compound*.

Simple Interest is that which is allowed for the principal only.

Note, The rules for simple interest serve also to calculate commission, brokage, insurance, purchasing of stocks, or any thing else rated at so much *per cent*.

CASE I.

To find the interest for a year—multiply the principal by the rate, and divide the product by 100.

Ex-

152 SIMPLE INTEREST.

EXAMPLES.

1. What is the interest of 425 l. for a year, at $4\frac{1}{2}$ l. per cent.

$$\begin{array}{r} \text{L.} \\ 425 \\ \times 4\frac{1}{2} \\ \hline \end{array}$$

1700

212:10

106:5

L. 20:18:15:0

20

375

12

900

Answer, L. 20:3:9

2. What is the interest of 1035 l. 10 s. at $4\frac{1}{2}$ l. per cent. per annum?

Answer, L. 46:11:11 $\frac{1}{2}$ +

3. What is the interest of 875 l. at $4\frac{1}{2}$ l. per cent. per annum?

Answer, L. 37:3:9.

4. What is the interest of 1285 l. 10 s. at 5 l. per cent. per annum?

Answer, L. 64:5:6.

CASE II.

To find the interest for several years,—multiply the interest of one year by the number of years.

Note, 1. If there be a $\frac{1}{4}$, $\frac{1}{2}$, or $\frac{3}{4}$ of a year, take the parts of a year, and add to the other.

EXAMPLES.

1. What is the interest of 550 l. for 4 years, at 4 l. per cent. per annum?

Answer, L. 88.

2. What is the interest of 275 l. for $3\frac{1}{2}$ years, at $4\frac{1}{2}$ l. per cent. per annum?

Answer, L. 48 : 19 : 8 $\frac{1}{2}$.

3. What is the interest of 755 l. 10 s. for $9\frac{1}{4}$ years, at 5 l. per cent. per annum?

Answer, L. 349 : 8 : 4 $\frac{1}{2}$.

4. What is the interest of 2005 l. 15 s. for $5\frac{1}{2}$ years, at 4 l. per cent. per annum?

Answer, L. 496 : 8 : 5. +

Note, 2. If there be any number of months under 12, divide them into aliquot parts, and proceed as before directed.

EXAMPLES.

1. What is the interest of 125 l. for 8 months, at 5 l. per cent. per annum?

Answer, L. 4 : 3 : 4.

2. What is the interest of 712 l. for 11 months, at $4\frac{1}{2}$ l. per cent. per annum?

Answer, L. 31 : 0 : 0 $\frac{1}{2}$ +

3. What is the interest of 955 l. for 3 years and 7 months, at $4\frac{1}{2}$ l. per cent. per annum?

Answer, L. 145 : 8 : 9 $\frac{1}{2}$.

Note, 3. When the interest for any number of weeks is required, if they be no aliquot part or parts of 52, multiply the interest of a year by them, and divide by 52; and for any number of days, multiply the interest of a year by them, and divide by 365.

EXAMPLES.

1. What is the interest of 250 l. for $19\frac{1}{2}$ weeks, at $4\frac{1}{2}$ per cent. per annum?

Answer, L. 4 : 13 : 9.

L.	Weeks.	L. s. d.	
250	13	$\frac{1}{2}$	Interest for 52 weeks
5	$6\frac{1}{2}$	$\frac{1}{4}$	
<hr/>		3 2 6	
L. 1250		1 11 3	
20			
<hr/>		4 13 9	Answer.
s. 1000			

2. What is the interest of 175 l. for 39 weeks, at $4\frac{1}{2}$ per cent. per annum?

Answer, L. 5 : 18 : 1 $\frac{1}{2}$.

3. What is the interest of 512 l. 15 s. for 17 weeks, at $4\frac{1}{2}$ l. per cent. per annum?

Answer, L. 7 : 2 : 5 $\frac{1}{4}$ +

4. What is the interest of 700 l. for 27 weeks, at $4\frac{1}{2}$ per cent. per annum?

Answer, L. 17 : 5 : 3 $\frac{1}{4}$ +

5. What is the interest of 345 l. for 37 days, at $4\frac{1}{2}$ l. per cent. per annum?

Answer, L. 1 : 9 : 8 $\frac{1}{2}$ $\frac{111}{1000}$.

6. What is the interest of 22 l. 10 s. for 185 days, at $4\frac{1}{2}$ per cent. per annum?

Answer, L. 5 : 11 : 9 $\frac{1}{4}$.

7. What is the interest of 175 l. from 27th April 1774 to the 19th day of October following (both days included), at $4\frac{1}{2}$ l. per cent. per annum?

Answer, L. 3 : 7 : 6 $\frac{1}{4}$.

QUESTIONS concerning BROKAGE, FACTORAGE, INSURANCE, and STOCK.

1. What is the brokage of 159 l. at 4 s. or $\frac{1}{2}$ l. per cent.?

Answer, L. 0 : 6 : 4 $\frac{1}{2}$ +

2. What is the brokage of 1075 l. 10 s. at 4 s. 6 d. per cent.?

Answer, L. 2 : 8 : 4 $\frac{1}{2}$ +

3. What is the factorage of 707 l. 16 s. 8 d. at 2 $\frac{1}{2}$ l. per cent.?

Answer, L. 17 : 13 : 11.

4. What is the commission of 700 l. 10 s. at 1 $\frac{1}{2}$ l. per cent.?

Answer, L. 8 : 15 : 1 $\frac{1}{2}$.

5. What is the insurance of 915 l. 15 s. for 5 months, at 1 l. per cent. per annum?

Answer, L. 29 : 11 : 5+

6. What is the purchase of 1550 l. India stock, at 147 $\frac{1}{2}$ l. per cent.?

Answer, L. 2290 : 2 : 6.

7. What is the purchase of 1825 l. 6 s. 8 d. bank annuities, at 91 $\frac{1}{4}$ l. per cent.?

Answer, L. 1677 : 5 : 0.

8. What is the purchase of 978 l. South Sea stock, at 94 $\frac{1}{2}$ l. per cent.?

Answer, L. 1024 : 9 : 1+

9. What is the brokage of 217 l. 12 s. 6 d. at 3 s. per cent.?

Answer, L. 6 : 10 : 6 $\frac{1}{2}$.

10. What is the brokage of 191 l. at 5 s. 6 d. per cent.?

Answer, L. 0 : 10 : 6+

of COMPOUND INTEREST.

COMPOUND INTEREST is that which arises from the interest being added to the principal, and, continued in the hands of the borrower, becomes a part of the principal at the end of each stated time of payment.

R U L E S.

1. Find the *amount* of the given principal for the time of the first payment, by Simple Interest; next find the interest of that sum or principal, and add it as before; and thus proceed for any number of years, &c. The given principal being subtracted from the last amount, the remainder will be the compound interest.

O R,

Find the amount of 1 pound for the time of the first payment, and multiply it by itself, as often as there are times of payment less, by one, that is twice by itself if there be three payments, thrice if there be four, &c.—this last product and the principal multiplied together, the product will be the whole amount:—*Or*, Seek in the following Table for the amount of 1 pound at the rate and time given, which being multiplied into the principal, the product will be the amount that is, the compound interest and principal together.

N. B. The times of payment, whether yearly, monthly, &c. must be equal.

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The following TABLES shew the amount of one pound, at the rates of $3\frac{1}{2}$, 4, 5, and 6 l. per cent. per annum, from 1 year to 20.

A TABLE of the amount of 1 l. at $3\frac{1}{2}$ l. and 4 l. per cent.

Years.	3½ RATES.		Years.	4.	
	L. Dec. Parts.	L. Dec. Parts.		L. Dec. Parts.	L. Dec. Parts.
1	1,035	1,04	11	1,45996	1,53945
2	1,07122	1,0816	12	1,51106	1,60103
3	1,10871	1,12486	13	1,56395	1,66507
4	1,14752	1,16986	14	1,61068	1,73167
5	1,18768	1,21665	15	1,67533	1,80094
6	1,22925	1,26531	16	1,73397	1,87298
7	1,27227	1,31593	17	1,79466	1,94790
8	1,31681	1,36856	18	1,85747	2,02581
9	1,36289	1,42331	19	1,92248	2,10684
10	1,41059	1,48024	20	1,98977	2,19112

A TABLE of the amount of 1 l. at 5 l. and 6 l. per cent.

Years.	5. RATES.		Years.	6.	
	L. Dec. Parts.	L. Dec. Parts.		L. Dec. Parts.	L. Dec. Parts.
1	1,05	1,06	11	1,71033	1,89829
2	1,1025	1,1236	12	1,79585	2,01219
3	1,15762	1,19101	13	1,88564	2,13292
4	1,2155	1,26247	14	1,97993	2,2609
5	1,27628	1,33822	15	2,07892	2,39655
6	1,34009	1,41851	16	2,18287	2,54053
7	1,4071	1,50363	17	2,29201	2,69277
8	1,47745	1,59384	18	2,40661	2,85433
9	1,55132	1,68947	19	2,52695	3,02559
10	1,62889	1,79084	20	2,65329	3,20713

N. B. In finding the amount of 1 l. for 1 year, at the above rates per cent. the following proportions were used, viz.

L. L. L. L. L. L. L. L.
 100 : 103,5 :: 1 : 1,035. As 100 : 104 :: 1 : 1,04.
 100 : 105 :: 1 : 1,05. As 100 : 106 :: 1 : 1,06.

Ex-

158 COMPOUND INTEREST.

EXAMPLES.

1. What will the compound interest of 50*l.* amount to in 1 year, payable every 3 months, at 5*l. per cent.*?

Answer, L. 52 : 10 : 9 $\frac{1}{4}$ +

2. What will 50*l.* amount to in 1 year, at 5*l. per cent. per annum*, payable every 2 months?

Answer, L. 52 : 11 : 0 $\frac{1}{2}$ +

3. What will 200*l.* amount to in 5 years, at 4*l. per cent. per annum*, compound interest?

Answer, L. 243 : 6 : 7 $\frac{1}{4}$ +

Of REBATE or DISCOMPT.

THE Rebate or Discompt of any sum of money, is the difference between its present value and *that due* at any time to come.

The present value of 50*l.* due 6 months hence, calculated at 5*l. per cent. per annum*, is only 48*l.* 15*s.* 7 $\frac{1}{2}$ *d.* because 45*l.* 15*s.* 7 $\frac{1}{2}$ *d.* were to be placed out at interest for 6 months at 5*l. per cent. per annum*, its amount would then be 50*l.*

RULE.

As the amount of 100*l.* for the given rate and time is to 100*l.* or the interest of 100*l.* for the given time; so is the given sum or debt to the present worth, or discount of the given sum.

EXAMPLES.

1. What is the present value of 40*l.* due 2 months hence discount at 5*l. per cent. per annum*?

Answer, L. 39 : 13 : 4 $\frac{1}{2}$ $\frac{11}{16}$

<i>M.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
| 2 | $\frac{1}{8}$ |	5	0	0	The interest of 100 <i>l.</i> for 1 year.
	0	16	8	Ditto of 100 <i>l.</i> for 2 months.

Add. 100 0 0

The sum is 100 16 8 The amount of 100*l.* at the given rate and time.

REBATE or DISCOMPT. 159

The sum given is 40 l. Then, by the rule, the stating will be as follows:

As 100 16 8 : 100 :: 40 : the present value.

Answer, L. 39 : 13 : 4 $\frac{1}{2}$

2. What is the discount of 271 l. 10 s. 6 d. for 7 months, $\frac{1}{2}$ l. per cent. per annum?

Answer, L. 264 : 11 : 7 $\frac{1}{2}$

3. What is the present value of 117 l. 15 s. due 18 days hence, at 5 l. per cent. per annum?

Answer, L. 116 : 19 : 2 $\frac{1}{2}$

4. What is the present worth of 750 l. payable as follows, 500 l. at 2 months, 150 l. at 3 months, and 100 l. at 4 months, at 4 l. per cent. per annum?

Answer, L. 743 : 17 : 9 $\frac{1}{2}$

Note, 1. Bankers, in discounting bills, find the interest of the sum drawn for, from the time the bill is discounted until it be due; which interest is more than the discount.

2. The questions in the 24th case of *Practice* are of a different nature from the above: the discount there, is the interest at the rate per cent. without respect to time, and is calculated as in real business; for although discount was at first allowed for ready money only, yet, there is hardly a manufacturer that does not allow the merchant a discount from 2 $\frac{1}{2}$ l. to 30 l. or 40 l. per cent. and credit also. But if merchants pay by choice before the expiration of that fixed time of credit, they are allowed 2 $\frac{1}{2}$ per cent. extra discount from the amount of the invoice, calculated as interest.

[160] OF EQUATION of PAYMENTS.

EQUATION of PAYMENTS is when several sums of money, due at different times, are reduced to one proportional payment, so that no loss may be sustained by either party.

RULE.

Multiply each payment by the time it is due at, and divide the sum of the products by the sum of the payments; the quotient will be the equated time.

1. There is a debt of 70 l. to be paid, one half at 4 months, the other half at 6 months; I demand an equated time for the payment of the whole?

Answer, 4 months.

2. A debt of 240 l. due as follows; viz. 80 l. in 1 month, 100 l. in 3 months, and the remainder in 4 months; when must the whole be paid together?

Answer, 2 months 16 $\frac{1}{2}$ days.

3. A debt is to be discharged, by paying $\frac{1}{2}$ at 2 months, $\frac{1}{3}$ at 4 months, and the rest at 8 months:—what is the equated time for the whole?

Answer, 3 months 18 $\frac{1}{2}$ days.

4. A debt of 750 l. is payable as follows, viz. 500 l. at 2 months, 150 l. at 3 months, and 100 l. at 4 months: when must the whole be paid together?

Answer, 2 $\frac{1}{2}$ months.

SINGLE FELLOWSHIP.

SINGLE FELLOWSHIP teaches to divide any number of any assigned number of parts, in the same proportion as these parts are to each other.

SINGLE FELLOWSHIP. 161

The gain or loss, &c. of merchants in company, are ad-
justed by this

R U L E.

As the sum of the numbers to which the required parts
must be proportional, is to the number to be divided, so are
each of the given numbers, to which those required must be
proportional, to their respective parts required.

E X A M P L E S.

1. Divide the number 182 into four such parts as shall be
each other as 2, 3, 4, 5.

Answer, 26, 39, 52, 65.

2. Two men, *A* and *B*, are partners in trade : *A* put in
50 l. and *B* 750 l. By trade they gain 155 l. 12 s. 6 d.
What is each man's share of the gain?

Answer, *A*'s L. 38 : 18 : 1½.

B's 116 : 14 : 4½.

3. Four men, *A*, *B*, *C* and *D*, are partners, and trade with
stock of 12750 l. whereof *A* advanced 1718 l. *B* 2000 l.
5178 l. and *D* the rest :—In 1 year's time they gain 2000 l.
Demand each man's share of the gain?

Answer, *A*'s L. 269 : 9 : 9½ ⅞

B's 313 : 14 : 6 ⅞

C's 812 : 4 : 8½ ⅞

D's 604 : 10 : 11½ ⅞

4. Three men, *A*, *B* and *C*, in trade lost 150 l. their joint
stock was 2005 l. whereof *A* put in 1700 l. and *B* and *C* an
equal share of the rest :—what is each man's share of the loss?

Answer, *A*'s L. 127 : 3 : 7½ ⅞

B's 11 : 8 : 2 ⅞

C's 11 : 8 : 2 ⅞

* X

of

Of DOUBLE FELLOWSHIP.

DOUBLE Fellowship, or Fellowship with Time, is occasioned by the shares of partners being continued unequal times.

R U L E.

Multiply each man's share by the time it was continued in trade, and divide the gain or loss in proportion to the products, as in Single Fellowship; by saying, As the sum of the products is to the whole gain or loss, so is each product to each part thereof.

E X A M P L E S.

1. *A* and *B* are partners: *A* put in 60 l. for 3 months, and *B* 50 l. for 4 months; at the end of which they find a gain of 30 l.—how must it be divided between them?

	<i>L.</i>	<i>s.</i>	<i>d.</i>
Answer, <i>A</i> must have	14	4	$2\frac{1}{2}\frac{4}{100}$
<i>B</i> —	15	15	$9\frac{1}{2}\frac{14}{100}$

2. *A*, *B* and *C* have a pasture in common, at 140 l. per annum; into which *A* put in 12 oxen for 3 months, *B* 20 oxen for 4 months, and *C* 18 oxen for $2\frac{1}{2}$ months:—what must each pay of the rent?

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Answer, <i>A</i>	29	16	$5\frac{1}{2}\frac{22}{100}$
<i>B</i>	72	17	$11\frac{1}{2}\frac{72}{100}$
<i>C</i>	37	5	$6\frac{1}{2}\frac{166}{100}$

Of B A R T E R.

BARTERING is the exchanging of one commodity for another, and teaches merchants to proportion their quantities without loss.

C A S E I.

When the quantity of one commodity is given, with its value, or that of its integer, that is of 1 lb. &c. as also the value of the integer of some other commodity to be given for it,

find the quantity of this; or having the quantity hereof given, to find the rate of selling it:—Calculate the amount of the given quantity in the easiest method, then find how much of the other quantity this amount will purchase at the proposed rate: Or, if the quantity be given, find from thence the rate of selling it.

C A S E II.

If the quantities of two commodities be given, and the rate of selling them, to find, in case of inequality in the amount, how much of some other commodity must be given:—find the separate values of the two given commodities; subtract the less from the greater, and the difference is the amount of the third commodity, whose quantity and rate may be easily found.

C A S E III.

Sometimes, in bartering, one commodity is rated above the ready-money price; then, to find the bartering price of the other, say, As the ready-money price of the one is to its bartering price, so is that of the other to its bartering price: Next find the quantity required, according to either the bartering or ready-money price.

E X A M P L E S.

1. How much tea, at 7 s. 6 d. per lb. must be given in barter for 124 gallons of rum at 8 s. 5½ d. per gallon?

Answer, 139¼ lb.

2. How much cloth, at 12 s. 8 d. per yard, must be given for 4 cwt. 1 qr. 17 lb. of hops, at 6 guineas per cwt.?

Answer, 43 yds, 3 qrs. 0¼ na.

3. B delivered 15 cwt. 3 qrs. of sugar, at 7 d. per lb. to C, for 343 yards of cloth:—what did the cloth cost per yard?

Answer, L. 0 : 3 : 0

4. A has clover seed worth 1 s. per lb. ready money, but in barter he will have 13½ d. B has broad cloth worth 16 s. 6 d. per yard ready money:—at what rate must B value his

X 2

cloth

cloth *per* yard, to be equivalent to *A*'s bartering price, and how much clover seed, at $7\frac{1}{2}$ d. *per* lb. must then be given by *A* for 244 yards of *B*'s broad cloth?

Answer, *B*'s broad cloth, at L. 0 : 18 : $3\frac{1}{2}$ $\frac{1}{2}$ *per* yd.
7036 lb. of clover seed

5. *A* and *B* would barter. *A* has 87 boles of wheat, at 32 s. 9 d. *per* bole: *B* gives *A* 50 boles of peas, worth 20 s. 6 d. *per* bole, and the balance in hops at 15 d. *per* lb.—what quantity of hops must *A* receive from *B*?

Answer, 13 cwt. 0 qr. $3\frac{6}{11}$ lb.

6. *F* and *G* barter. *F* has Irish linen worth 1 s. $9\frac{1}{2}$ d. *per* yard, but in barter he will have 1 s. 11 d. *G* delivers him broad cloth at 18 s. 3 d. *per* yard, worth only 16 s. 6 d. *per* yard:—Pray which has the advantage in barter, and how much linen does *F* give *G* for 74 yards of broad cloth?

Answer, $704\frac{1}{4}$ yards:—and *G* has the advantage, whose proportional price is only L. 0 : 17 : $7\frac{1}{4}$ $\frac{3}{8}$ *per* yard.

LOSS and GAIN.

Loss and Gain is an excellent rule, by which merchants discover their profit or loss *per cent.* or by the gross of which questions there is a great variety.

N. B. There is hardly an Arithmetic extant that hath not some questions falsely wrought in this rule, the authors not having properly understood the method of stating them: for which reason, I have explain several of the following, to remove the seeming difficulty.

E X A M P L E S.

1. Bought $1\frac{1}{2}$ cwt. of cheese for 3 l. 13 s. 6 d. and sold again for $5\frac{1}{2}$ d. *per* lb.—what did I gain or lose by the sale of it?

Answer, I gain'd L. 0 : 12 : 3.

Note, Find the value of the cheese at the prime cost, and next at the price sold for, and subtract the one from the other:—the remainder will be the gain or loss.

L O S S and G A I N. 165

2. At what price must I sell my cloth *per* yard, which cost 3 s. 8 d. to gain $12\frac{1}{2}$ l. *per cent.* ?

Answer, L. 0 : 4 : $1\frac{1}{2}$.

Note, As it is proposed to gain $12\frac{1}{2}$ l. *per cent.* so $12\frac{1}{2}$ l. that is, 12 l. 10 s. must be added to 100 l. for the middle term; and then the proportion will be as follows :

<i>Prime cost.</i>	<i>Gaining price.</i>	<i>Prime cost.</i>		<i>Prime cost.</i>
L.	L. s.	s. d.		s. d.
100	112 10	00	::	3 8 to the answer above, viz. 4 $1\frac{1}{2}$

3. At what price must I sell my cloth *per* yard, which cost 3 s. 8 d. to lose $12\frac{1}{2}$ l. *per cent.* ?

Answer, L. 0 : 3 : $2\frac{1}{2}$.

Note, This question is the very reverse of the last; and therefore 12 l. 10 s. must be subtracted from 100 l. and the remainder placed as the middle term, as follows :

<i>Prime cost.</i>	<i>Losing price.</i>	<i>Prime cost.</i>		<i>Prime cost.</i>
L.	L. s.	s. d.		s. d.
As 100	87 10	00	::	3 8 : the answer above.

4. If by selling cloth at 4 s. $1\frac{1}{2}$ d. *per* yard, I gain $12\frac{1}{2}$ l. *per cent.* what did it stand me in *per* yard ?

Answer, L. 0 : 3 : 8.

Note, As, by the question, $12\frac{1}{2}$ l. *per cent.* is gained by the cloth at the selling price, viz. 4 s. $1\frac{1}{2}$ d. *per* yard, that is, 112 l. 10 s. worth of this cloth, being sold, cost no more than 100 l. consequently, to find the prime cost, it will be,

<i>Prime cost and gain.</i>	<i>Prime cost.</i>	<i>Pr. cost and gain.</i>		<i>Prime cost.</i>
L. s.	L.	s. d.		s. d.
112 10	100	00	::	4 $1\frac{1}{2}$: 3 8 the prime cost.

5. If by selling cloth at 3 s. $2\frac{1}{2}$ d. *per* yard I lose $12\frac{1}{2}$ l. *per cent.* what is the prime cost thereof ?

Answer, L. 0 : 3 : 8.

Note, The cloth here being sold at $12\frac{1}{2}$ l. *per cent.* loss, you must first subtract 12 l. 10 s. from 100 l. which leaves 87 l. 10 s. Now, by the question, it is evident that you only get 87 l. 10 s. for what cost 100 l. therefore, to find the prime cost, it will be,

Losing

<i>Losing price.</i>		<i>Prime cost.</i>		<i>Losing price.</i>	
<i>L. s.</i>		<i>L.</i>		<i>s. d.</i>	<i>s. d.</i>
As 87 10	:	100	::	3 2½	: 3 8 the prime cost

6. If by selling cloth at 5 s. 9 d. *per yard* I gain 15 l. *per cent.* what do I gain by selling it at 6 s. *per yard*?

Answer, L. 20 *per cent.*

Note, 1. The prime cost must be first found, as at question 4th.

2. Then say, As the difference betwixt the prime cost and the selling price, *viz.* 9 d. is to 15 l. *per cent.* so is the difference betwixt the prime cost and the latter selling price to the gain *per cent.* 20 l. that is,

<i>d.</i>		<i>L.</i>		<i>d.</i>	
As 9	:	15	::	12	: the answer above.

7. At 1½ d. *per shilling* profit, how much *per cent.*?

Answer, L. 14 : 11 : 8.

<i>d.</i>		<i>s.</i>		<i>L.</i>	
As 1½	:	1	::	100	: the answer.

8. At 2 s. 6 d. *per pound* profit, how much *per cent.*?

Answer, L. 12 : 10 : 0.

<i>s. d.</i>		<i>L.</i>		<i>L.</i>	
As 2 6	:	1	::	100	: the answer.

9. If 4 cwt. 3 qr. 14 lb. be bought for 15 l. 18 s. 6 d. and sold for 18 l. 15 s. 4½ d. what is the rate of gain *per cwt.*

Answer, L. 0 : 11 : 8.

10. If 4 cwt. 3 qrs. 14 lb. cost 18 l. 15 s. 4½ d. at what rate *per lb.* must it be sold to lose upon the whole 2 guineas

Answer, 7¼ d. ⅔ *per lb.*

11. Sold a repeating watch for 45 guineas and a crown by which I lost 5 l. *per cent.* whereas in dealing I ought to have gained 12½ l. *per cent.*—how much then was it sold for less than the value?

Answer, L. 8 : 15 : 0.

12. A stationer sold quills at 8 s. 9 d. *per* thousand, by which he gained $\frac{1}{5}$ of the money; afterwards becoming scarce, he raised them to 9 s. 6 d. *per* thousand:—What was his gain *per cent.* by the latter price?

Answer, L. 26 : 13 : 4.

13. If by remitting to Ireland at 109 $\frac{1}{2}$ I gain 1 $\frac{1}{2}$ l. *per* cent. at what rate is the exchange, when by remittance I gain 3 $\frac{1}{2}$ l. *per cent.*?

Answer, L. 111 $\frac{1}{2}$.

14. I bought stockings in London at 3 s. 10 d. *per* pair, and sold them afterwards in Dublin for 5 s. 6 d. In remitting money home I lost 8 $\frac{1}{2}$ l. *per cent.* and the charges attending the freight, &c. of the stockings, at an average, was 1 d. *per* pair:—Pray what did I gain or lose *per cent.* by the same?

Answer, I gained L. 27 : 7 : 4 $\frac{1}{2}$ $\frac{1}{2}$ *per cent.*

OF EXCHANGE.

EXCHANGE is the trade of money carried on between one place and another by means of bills of exchange.

Course of exchange is the value of money agreed on among merchants, which varies almost every day, according to the plenty or scarce, or according to the time allowed for payment of the money in exchange; and is sometimes above, and sometimes below *par*.

By the *par of exchange* is meant, an equality of the money to be exchanged; that is to say, the quantity and quality of one nation's money is supposed to be equal to that of another, even if they were both to be converted into separate pieces of bullion. Exchanges are mostly rated upon *silver* coins, and the prices of exchange are the proportional rates of negotiation, be they ever so large.

Agio, is a term used chiefly in Holland, and at Venice, to signify the difference between the value of bank stock and current coin.

The *agio* in Holland, is generally 3 or 4 *per cent.* and at Venice it is from 15 to 25 *per cent.* but at Venice the *agio* is also at 20 *per cent.*

Ex-

EXTRACT of the COURSE of EXCHANGE at LONDON.

Amsterdam, 34s. 6d. at 2 usance. That is, 34s. 6d. Dutch money is given or allowed for 1 l. Sterling.—Usance is at a month date, &c.

Rotterdam, 34s. 7d. at $\frac{1}{2}$ usance.

—The par is 36s. 7d.

Hamburgh, 32s. at $2\frac{1}{2}$ usance. To this place the exchange is negotiated as to Holland; but the schilling there is rather of more value, which makes the par lower.

Antwerp, 33s. at $\frac{1}{2}$ usance.

—The par is 35s. 6 $\frac{3}{4}$ d.

Paris, 30s. at 1 usance.

Bourdeaux, 30 $\frac{1}{8}$ d. at 2 usance. That is, 30 d. English are given allowed for one French crown of 3 livres, or 60 sols.—To Bourdeaux 30 $\frac{1}{8}$ d. Sterling per crown.

—The par is 31 $\frac{1}{2}$ d.

Madrid, 39 $\frac{7}{8}$ d. at 2 usance.

Cadiz, 39 $\frac{1}{4}$ d. at $\frac{1}{2}$ usance.

—The par is 43 d.

England allows to these places 39 $\frac{7}{8}$ d. and 39 $\frac{1}{4}$ d. respectively for one piafter of Spanish money of 8 rials.

Leghorn, 49 $\frac{7}{8}$ d.

Genoa, 49 d.

—The par is 54 d.

To these places England gives 49 $\frac{7}{8}$ d. and 49 d. Sterling respectively, for 1 piafter of 120 soldi to the former, and for 1 piafter of 115 soldi to the latter.

Venice, 51 $\frac{1}{4}$ d.

—The par is 50 $\frac{1}{4}$ d.

To this place England gives 51 $\frac{1}{4}$ d. for 1 ducat banco of Venice 6 $\frac{1}{2}$ livres, or 124 soldi; by which it appears, that the exchange at Venice is under par, or against London.

Lisbon, 6s. 0 $\frac{7}{8}$ d.

Oporto, 5s. 5 $\frac{1}{4}$ d.

—The par is 5s. 7 $\frac{1}{2}$ d.

London gives to this kingdom pence and parts, for a millree 1000 rees.—This exchange is mostly in favour of England.

Dublin, or Ireland, 9 $\frac{1}{4}$ l.

—The par is 108 $\frac{1}{2}$ l.

To this place London gives 109 l. Sterling for 109 l. $\frac{1}{4}$ Irish money:—So that the exchange is above par in favour of London at present, 1 $\frac{1}{2}$ per cent. nearly.

I. With HOLLAND, FLANDERS and GERMANY.

In these places, accompts are kept sometimes in pounds, shillings and pence, as in England, and sometimes in guilders, stivers and pennings. *Holland and Flanders'* money is distinguished by the name *Flemish*, and exchange by the pound sterling.

pennings make 1/3 stiver.
stivers, 1 guilder, or florin.

And in Germany,
pennings, 1 schilling lubs.
lubs, 1 mark.

8 pennings, 1 grote, or penny.
12 grotes, or pence, 1 schilling.
20 schillings, 1 pound.
6 pennings, 1 grote Flemish.
6 lubs, 1 schilling Flem.
7 1/2 marks lubs, 1 pound Flem.

EXAMPLES.

1. To how much Flemish will 1050 l. Sterling amount, exchange at 34 s. Flemish per pound Sterling?

Answer, L. 1785.

2. To how much Sterling will 1785 l. Flemish amount, exchange at 34 s. per pound Sterling?

Answer, L. 1050.

3. How much Flemish must be given for 516 l. 10 s. Sterling, exchange at 33 s. 9 d. Flemish per pound Sterling?

Answer, 871 l. 3 s. 2 Flem.

4. How much Sterling must be given for 871 l. 3 s. 5 pe. Flemish, exchange at 33 s. 9 d. per pound Sterling?

Answer, L. 516 : 10 : 0.

5. How many guilders may I have for 118 l. 15 s. 6 d. Sterling, exchange at 35 s. 4 d. Flem. per pound Sterling?

Guil. stiv. pen.
Answer, 1259 0 4 1/2

* Y

6. How

6. How much Sterling may I have for 3876 guil. 14
8 pen. exchange at 35 s. 6 d. Flem. *per* pound Sterling?

Answer, L. 364 : 0 : 24 ¹/₂

II. *To reduce the current Money of Holland into Bank Money and the contrary.*

E X A M P L E S.

1. How much bank money can I have for 1865 guilders current money, the *agio* being at 4 guilders *per cent.*?

Answer, ^{guil. b. stiv. pen.} 1793 5 6 ¹/₂

^{gu. cur.} As. 104 : ^{gu. b.} 100 : : ^{gu. cur.} 1865 : the answer.

2. How much bank money, the *agio* being at 3 ¹/₂ guilders *per cent.* can I have for 4186 guil. 5 stiv.?

Answer, ^{guil. b. stiv. pen.} 4043 13 11 ¹⁰/₁₀₀

3. Amsterdam remits to London 1756 guil. 18 stiv. at 8 d. Banco *per* pound Sterling:—what will this remittance amount to in London in Sterling money?

Answer, L. 173 : 18 : 0 ¹/₄

4. What quantity of Flemish currency must I have 285 l. 11 s. 6 d. Sterling, exchange at 33 s. 10 d. Flemish pound Sterling, and *agio* at 4 ¹/₂ *per cent.*?

Answer, L. 504 : 16 : 8 ¹/₂

5. How much Sterling must I receive for 472 l. 12 s. Flemish currency, the *agio* being 4 *per cent.* and exchange 36 d. Flemish *per* pound Sterling?

Answer, L. 263 : 8 : 8 ¹/₂ ¹⁰⁰/₁₀₀

6. To how much Sterling will 7815 marks 8 shil. 6 pen. amount, exchange at 36 s. 4 d. Flemish *per* pound Sterling?

Answer, L. 573 : 12 : 4 ¹⁰⁰/₁₀₀

7. How many marks must be received for 1608 l. Sterling, change at 36 s. 4 d. *per* pound Sterling?

Answer, L. 21909 marks.

III. With FRANCE.

In France they keep their accompts in livres, sols, and deniers.

Note, 12 deniers - 1 fol or sou.
20 sols - 1 livre.
3 livres - 1 crown or ecu.

EXAMPLES.

1. At $31\frac{1}{2}$ d. *per* crown, how many must be paid for 67 l. 16 s. 3 d. Sterling?

Answer, 21850 crowns.

2. A bill drawn for 37677 livres 6 sols 9 deniers is remitted to London:—what does it amount to, at $31\frac{1}{2}$ d. *per* crown?

Answer, L. 1648 : 7 : 8 $\frac{1}{2}$

3. How many French crowns may I have for 157 guineas, change at $56\frac{1}{2}$ d. *per* crown?

Answer, 700 $\frac{1}{11}$ crowns.

IV. With SPAIN.

In Spain they keep their accompts in piastres, rials, and mervadies.

Note, 372 mervadies make 1 rial.
8 rials - 1 piastre.

EXAMPLES.

1. Spain draws upon London for 4284 piastres, exchange 60 d. *per* piastre;—how much Sterling will pay the bill?

Answer, L. 892 : 10 : 0.

2. London draws upon Spain for 125 l. 10 s. how many piastres will pay the draught, exchange at 51 d. *per* piastre.

Answer, $\begin{matrix} \text{pias.} & \text{ria.} & \text{mer.} \\ 590 & 4 & 262\frac{1}{2} \end{matrix}$

V. With ITALY.

In Italy they keep their accompts in *livres, sols*, and *deniers*; except some few cities.

Note, 1. 12 deniers make 1 sol.
20 sols - 1 livre.
5 livres - 1 piece of eight at Genoa,
6 livres - 1 piece of eight at Leghorn,

E X A M P L E S.

1. What is the amount of 94 l. 10 s. in pieces of eight piastres, at 56 d. *per* piece?

Answer, 405 pieces.

2. Genoa draws upon London for 4500 livres:—how much Sterling will pay the draught, exchange at $51\frac{1}{2}$ d. *per* piastre.

Answer, L. 193 : 2 : 6

3. London draws upon Leghorn for 275 l.—how many livres must be paid for the draught, exchange at $50\frac{1}{2}$ d. *per* piece of eight?

Answer, $\begin{matrix} \text{liv.} & \text{sols.} & \text{den.} \\ 7841 & 11 & 8\frac{3}{4} \end{matrix}$

Note, 2. At Venice accompts are by some kept as at Genoa and Leghorn, and by others in ducats and grosfles.

Note, 3. 6 solidi make 1 grosfle.
24 grosfles - 1 ducat.

There are two sorts of ducats, *viz.* bank ducats and ducats *per* current ducats, which are 20 l. *per cent.* worse than the former.

*** The par of the ducat banco is 52 d. Sterling; and that of the ducat picoli 40 d. Sterling.

EXCHANGE.

173

EXAMPLES.

1. If 2025 ducats, at 4 s. 4 d. each, were to be remitted London to be paid in pounds Sterling, how much would they amount to?

Answer, L. 438 : 15 : 6.

2. I would exchange 105 l. 12 s. 6 d. Sterling for Venice ducats:—Pray how many should I have, exchange at 49 d. per ducat?

Answer, ^{Duc.} 517 ^{gr.} 8 ^{sol.} 0 ¹⁶/₁₆

VI. With PORTUGAL.

In Portugal they keep their accompts in reas.

Note, 1000 reas make 1 mill-reas.

EXAMPLES.

1. Lisbon draws on London for 1666 mill-reas, exchange 6 s. 8 d. *per* mill-reas:—how much Sterling will pay the bill?

Answer, L. 555 : 6 : 8.

2. London draws on Lisbon for 1275 l. 13 s. 4 d. exchange 6 s. 8 d. *per* mill-reas:—how many will pay the bill?

Answer, 3827 mill-reas.

II. With IRELAND, AMERICA, and the WEST INDIES.

Accompts are kept in these places as in London, that is, pounds, shillings and pence.

Note, 1. In London, their money is called *Sterling*; but in the western dominions, *currency*.

2. The discount of the *currency* in the English islands in the West Indies, runs from 25 l. to 50 l. *per cent.* that is, 125 l. or 150 l. *currency* for 100 l. Sterling.

3. The weights and measures there are the same as in London, except their hundred weight; *this* being only 100 lb. avoirdupois, in lieu of 112 lb.

The

The following FOREIGN COINS are current in the British Colonies and Plantations, whose Values are as follow:

	Weight.	True value.		Current value.	
	dwt. gr.	s.	d.	s.	d.
Pieces of eight (old plate of Seville)	17 12	4	6	6	0
Ditto new	14 0	3	7½	4	9½
Mexico ditto	17 12	4	6	6	0
Pillar ditto	17 12	4	6½	6	0
Peru ditto (old plate)	17 12	4	5	5	10½
Cross dollars	18 0	4	4½	5	10½
Ducatoons of Flanders	20 21	5	6	7	4
Cruzadoes of Portugal	11 4	2	10½	3	9½
French crowns, or ecus	17 12	4	6	6	0
Three guilder pieces of Holland	20 7	5	2½	6	10½
Old six dollars of the empire	18 10	4	6	6	0

Note, Pieces of the same weight, but of different value, are occasioned by their being of a different quality.

E X A M P L E S.

1. London remits to Dublin 277 l. 10 s.—What must be received there, exchange at 109½ l. per cent.?

Answer, L. 303 : 10 : 3½

2. Dublin remits to London 1000 l.—What must be received here, exchange at 108½ l. per cent.?

Answer, L. 922 : 14 : 5½

3. London remits to Jamaica 515 l. 10 s.—what must be received there for it, exchange at 125 l. per cent.?

Answer, L. 644 : 17 : 6

4. A merchant in Jamaica remits 417 l. 10 s. 6 d. currency how much Sterling must be received for it, exchange at 145 l. per cent.?

Answer, L. 287 : 18 : 11½

Of BILLS of EXCHANGE.

Laws and MAXIMS relating to BILLS of EXCHANGE.

A Bill of Exchange is an order for money to be received in *one* place or country for the value paid in *another*; to which merchants and tradesmen pay the strictest honour and regard.

Bills are either *foreign* or *domestic*.

In bills of exchange, there are commonly four persons principally concerned, *viz.* the *drawer*, the *remitter*, or the person to whom it is payable, the *possessor* or *presenter*, and the *acceptant*: sometimes there are but *three* persons concerned, and very rarely *two* only.

Foreign bills are usually payable in London at single, double, or treble usance, that is, one, two, or three months after date.

Domestic bills are usually payable at sight, some number of days after sight, or at some days or months after date.

Foreign cities, drawing bills of exchange on London, always mention the rate of exchange, because they draw in their *own* money; but when bills are drawn by London on foreign cities in *their* money, the rate of exchange is not mentioned, that being a particular agreement between the *remitter* and the *drawer*, which concerns not the *acceptant*, or the *receiver*; so that they run absolutely for so many pence, or so much current money; except in Holland; in which case, the sum is prescribed in Sterling, and then at that rate of exchange.

To prevent interruption of business, by miscarriage of letters, or other accidents, merchants always draw *two*, and often *three* outland bills, all of the same tenor and date, except the *second* against the *first*, and, if there be *three* drawn, against the *third* also, and in the *third* against the *first* and *second*, to prevent the *accepter* from paying more than one of them by mistake; which bills the *remitter* takes care to send

send his correspondent, to whom they are made payable by different posts, one of which being answered, the rest are of no force.

If you discount or pay a debt with an outland or foreign bill, payable to yourself, or order, it is usual to write your *name* on the back side of the bill, and deliver it into the possession of the *person* you intend to make it over to, which is called *indorsing*; whereby you assign all your property to *him*: But, besides the indorser's name, it is usual to fill up the indorsement, by appointing payment to his *order*, naming the *person* he assigns it over to, and the conditions and reasons which induced him to make such indorsement; as, *Pay Mr. A B—, or order, value in account, C D—*. And if Mr. C D should assign it to another; *Pay Mr. E F—, or order, value of himself, G H—*; remembering always, that unless the word *order* be inserted, no *bill of exchange*, or *promissory note* is indorsible to another.

The *usage* or *usage of merchants*, with respect to foreign bills of exchange, to and from London to Rotterdam, Amsterdam, or any part of the Low Countries, is one calendar month after the date of the bill; double *usage* two months &c. *Usage* from Hamburgh, Copenhagen, Stockholm, Lubeck, Strassburgh to London, and *contra*, is also one month though bills from those, and other distant places, are commonly drawn payable *after sight*, because of the uncertainty of their arrival.

Usage from London to Lisbon, or Madrid, is two months to Leghorn, Venice, or any part of the Levant, three months and *contra*.

All bills of exchange, upon their coming to the *presenter's* hands from the *remitter*, are immediately to be tendered to the *person* on whom they are drawn for *acceptance*; which by legal appointment, ought to be made in *writing* under the bill.

If a bill be payable at *usage*, or *after date*, the acceptant's subscribing his name, or making any other mark on the same, is a sufficient and valid *acceptance*; but if it be payable *after sight*, the *day* on which it is tendered for acceptance must be also mentioned upon it; because upon that depends the time of payment; and by which acceptance, becomes irrevocably debtor to the presenter for the

ts; or the course of exchange would, otherwise, be sub-
to great hazards and uncertainties.

But if the party to whom a bill is directed, *refuse* to ac-
t it, after twenty-four hours deliberation, if it be a *foreign*
or, upon presentment, if an inland bill, *protest* must be
le for non-acceptance at the place of his abode, by a no-
-public, who is to be witness of that *refusal*; which pro-
should, for the security of the *presenter*, be returned the
post to the *remitter*, that he may furnish a new bill, or
e proper measures with the parties concerned.

f an *accepted bill* be not paid *on demand*, the very day it
due, it must be noted, that is, put into the hands of a
ry-public, by the *presenter*, in order to have a *protest*
wn up, under a *copy* of the bill, for non-payment; which
est, within fourteen days at farthest, must be returned
not the bill itself, unless for special reasons) to the re-
er, who paid the value, and who is to give satisfaction for
concern therein to the *presenter*, and who will procure sa-
tisfaction of the *drawer*, not only with respect to the prin-
cipal sum, and the interest thereof from the day of protest,
also, may recover the rechange of the said sum, with
ges of protest, recharges, and interest thereon.

he neglect of protest in due time, leaves the *presenter*, or
ssor of a bill, no security but that of the *acceptant*;
reas he has otherwise the *drawer*, and every one of the
rsers (if any) besides the *acceptant*, to depend upon for
principal and damages; and if but one of them prove
cient, he will be no loser.

o bill of exchange can be protested, unless the *value* be
tioned therein to have been received, and the person na-
of whom; nor is it usual among dealers to note an in-
bill under 20 l. value; such bills are commonly returned
out charges; not but that it may, after acceptance, be
ully done, if the bill be above 5 l. value.

f you *discompt*, or pay a debt with an inland bill; payable
yourself or order, you write your name on the back side,
deliver it into the possession of the *person* to whom you
nd to make it over, which is called *indorsing*, whereby
assign all your property therein to him; and in case of
acceptant's failure before it be paid, you are, by virtue
eof, as responsible to such your assign for the contents

* Z

and

and damages, upon *protest* being made, as the *remitter* is to you, and the *drawer* to him. In like manner, let a bill be indorsed by *several* persons, the *possessor*, or person to whom it was last assigned, in case of non-payment, causes *protest* to be made, which being returned to the *last indorser*, he is obliged to satisfy the *last possessor*, as to the contents and charges, and returns it in the same manner to the *second*, to the *third*, &c. 'till at last it recurs upon the *drawer*, who is obliged to answer all damages, as before. In the same manner ought *promissory notes* to be treated, they being, by an act *anno 3tio. et 4to Annæ Reginae*, subject to the nature of *inland bills of exchange*.

If the *acceptant* of a bill should chance to fail, between the time of acceptance and that of payment, *protest* may be made in that case, for better security, before the bill becomes due; not but, by the good understanding among dealers, the damages, as, *brokerage, interest, &c.* which would follow *protest* are frequently prevented, especially if the *drawer*, or any of the *indorsers*, be sufficient persons; for any of their correspondents, out of respect, may re-accept the bill, for honour of the *drawer* or *indorser*, if applied to by the *possessor*, after he has, for security of the re-accepter, caused the bill to be *protested*; with a declaration, that the bill was accepted for honour of the *drawer*, &c. under-writing, *Accepted for honour of the drawer, per A. B.* Or, if the respect were shewn to an *indorser*, *Accepted for honour of the indorser C. D. per E. F.* In the same manner are to be treated such bills as are drawn upon a person, who has not equivalent effects of the *drawer's* in his hands, or who has not received due advice of the bill presented to him for acceptance; which will intitle him to a legal claim upon the *drawer*, if he dare venture, under those circumstances, to honour his bills.—When these bills, *accepted under protest* become due, it is the custom of merchants to have a *second protest* for non-payment, made by the *possessor*, with a declaration, as before, that the *re-accepter* did pay the same with charges, for honour, as aforesaid; which protests the *re-acceptant*, for his own security, will take care to return, at the first opportunity, to his friend and correspondent, to whom he advanced the money.

Protest for better security may also be made, if the acceptant be under an ill repute; upon which, if he give security for the payment of the bill in due time, the security becomes responsible, as well as the drawer, should the acceptant prove solvent.

After bills of exchange become due, whether *inland* or *foreign*, payable at sight or otherwise, there are, by custom of merchants, certain *days of grace* allowed the acceptor, over and above the time prescribed by the bill, which are more or less, according to the usage of the country wherein they are to be paid: as, in Rotterdam they allow *three* days; in London, *five*; Paris, *ten*; Hamburg, *twelve*; Antwerp and Madrid, *fourteen*; and London always *three*: And on the *third* day, before sun-set, payment must be demanded on the part of the presenter; and if not complied with, the bill must that very day (being the utmost time allowed by the law for that purpose) be *noted*, in order to be *protested* for non-payment.

The *drawer* of a bill should always, the same post, take care to give his *correspondent* notice, by letter, that he has drawn upon him for so much, payable to such a person, to prevent its being *protested*, and sent him back *non-accepted*, for want of due *advice*; for in that case, his correspondent may refuse to accept, till advice arrive, if the bill mention advice to be expected.

If a bill fall due on a *Sunday*, or other great holiday, it is to be demanded and paid, or protested, the day *before*. In any other case, no bill of exchange ought to be paid by the acceptor before it be *fully* due, unless the remitter shall signify his allowance of it in writing. For, as the remitter delivered his money to the drawer, in order to have it paid again to such person as he shall direct, it is, and ought to be, in his power to guide, and even divert the payment, by altering the bill, and making it payable to any other person whom he shall think fit, during the whole interval between acceptance and day of payment. And if the acceptant shall voluntarily pay it before to any one, and that person should fail, before it fall due, he will be liable to pay it to the remitter's order a second time.

Note,

The following is the method directed by the bank of England, to be used by all persons sending bank bills or notes by the post, in order that they may be recovered in case the mail be robbed, *viz.*

Write on the back of the bill or note, the proprietor's name, and the place where sent from and to, with the day of the month in words, not in figures, as the latter may be more easily altered. For example: *Edinburgh, June the third 1774, per post to John Adamson, Esq; at London, proprietor of this note.*

THOMAS CAREFUL,

On the face of the note write as follows, across it:

Upon notice that the mail be robbed, stop payment at the bank, until advice from

JOHN ADAMSON or THOMAS CAREFUL,

If there be occasion afterward to remit the same note to York, or to any other place, *by post*, write thus on the back, *London, June the eighth 1774, per post to York, to*

WILLIAM STEVENS,

The order to stop payment when sent again *per post*, need not be repeated, only signed as above, and so on, by every one who may afterward send it *per post*.

A copy of the note and indorsement should be taken before it be sent away.

of BOOK-KEEPING.

BOOK-KEEPING, commonly called Merchants Accounts, implies the method of recording the dealings and transactions of business, in so distinct and accurate a manner, that a merchant, by his books, may shew a just and exact state of all his concerns whenever necessity or choice shall require it.

In Book-keeping by Single Entry, of which the following is a treatise, two principal books are indispensably necessary; *waste-book* and *ledger*: but besides these two, there are others, in some degree as useful in their kind.

The number of books proper to be used by a merchant, shopkeeper or manufacturer, are to be regulated according to the nature of the trade, the quantity of business, and the manner of keeping the accounts: And although nine books are made use of in the following course, yet every person may retrench the number, as he shall think proper.

The **WASTE-BOOK** is a complete memorial of every transaction in business, whether it be * buying or selling goods, paying or receiving money, exchanging, bargaining, &c. recorded promiscuously as they happen with respect to time. If any dispute arise in trade, this book is produced as the principal voucher; and therefore merchants cannot be too particular in their records.

This

* In book-keeping by double entry, goods both bought and sold are entered in this book; but by single entry, goods bought are not: they are either entered in a book by themselves, called the *Invoice-Book*, or taken from the invoices, or bills of parcels themselves, immediately into the ledger.

This book opens with an inventory of a merchant's money and effects, together with the debts owing to and by him: then follows an exact and minute record of every transaction of his trade or commerce, with all the necessary circumstances of time, quantity, quality, price, conditions and all other particulars which may serve to render the entries satisfactory and intelligible, both now and hereafter.

The JOURNAL varies very little from the waste-book, except that the proper Drs. and Crs. of every transaction are stated, in order that they may be posted in the ledger without less fallibility.

The LEDGER is the grand and principal book of accounts, wherein the several articles belonging to every different person or subject, which are dispersed in the journal, are collected together, and ranged in their natural order, Dr. and Cr. on the opposite sides of their respective accounts. The left hand side of every page is appropriated for *Debtor*, and the right for *Creditor*; so that this book, being duly posted, affords a merchant a comprehensive view of all his negotiations; from which he may at any time know the true state of his affairs in every particular: And in order that he may the more readily turn to any account therein, an index or alphabet is always prefixed, containing the names of his correspondents, &c. whose accounts may be easily found, by referring to the initial letters of their full names, against which are the respective folios.

The LETTER-BOOK contains the copies of all such letters as a merchant or tradesman sends, either inland or over sea, relating to trade; complete copies of which may sometimes prove of the utmost importance to his commercial affairs.

The INVOICE BOOK, in inland trade, contains a copy of the invoices or bills of parcels of all the goods which a merchant buys from his correspondents, to which I refer you for a copy: But,

The Invoice Book, in foreign trade, contains copies of all the invoices of goods which a merchant ships off to sea, to receive

receives from abroad, either on his own private account, in partnership, or for others in commission.

The **BILL BOOK** is ruled in columns, which are marked in such a methodical manner, as to contain in one line *the number of the bill, the drawer, the date, the person to whom payable, the usance, the time when due, whether receivable or payable, of whom and when received, or to whom and when paid, and its value.* But the chief excellency of this book is, that by it a merchant can tell, at one view, all the bills he may have in hand, whose values are to be received or paid by him, and when they will become due; what bills he has drawn upon his correspondents, and what they have drawn upon him. Surely then, common prudence will dictate such means of maintaining his reputation, as are agreeable to the customs of merchants and the laws of exchange. To be regular in business, and punctual to engagements, is the grand support of all commercial honour and credit.

The **CASH BOOK** is kept in the ledger form, and contains in the Dr. side all the particular sums of money which are daily received; and the several sums delivered out in payments are entered on the Cr. with references from each entry to the corresponding accounts in the ledger. This book, to regular merchants, (being the most useful, next to the waste-book and ledger,) is of very great importance.

The **TILL-BOOK**, so called, because the money received daily for goods sold and entered therein is put into a till; each day's occurrence is added up in the evening, and at the end of every week, the sum total is carried into the waste-book.—This book is only kept by shop-keepers, who have a good deal of retail trade, and is never used in book-keeping by double entry.

The **BOOK OF HOUSE EXPENCES** has its name from its use, which is to contain the daily expences of a family, &c.

It is impossible to determine the exact number of books proper to be used in trade: those already mentioned are the principal; and when any person knows the use of them, he

he will be at no loss to adopt others as auxiliaries which shall be proper for his respective trade.—Those persons, however, who make use of the fewest books, are reckoned the best accountants.

The reader is requested to remark, that besides the books already described, I have added one more to the number, under the title of Bill of Exchange book, &c. wherein are inserted in a regular order and succession, copies of all the bills of exchange, receipts, promissory notes, bills of parcels, bills on bank debts, and accounts current, which naturally occur in the course of the book-keeping by single entry.—This book is obtruded upon the public with no other view than to make the tyro well acquainted with that most valuable part of book-keeping, which, I presume, is discussed in the clearest manner possible.—But it may not be improper further to observe, that, in the transacting of real business, no book of this kind would exist or appear.

Note, In the margin of the invoice-book, waste-book, &c. the following characters allude to those rules of arithmetic, by which the entries may be cast up in the shortest manner.

A.	stands for	Addition.
S.	— —	Subtraction.
M.	— —	Multiplication.
C. M.	— —	Compound Multiplication.
D.	— —	Division.
R. 3	— —	Rule of Three.
Pr.	— —	Practice.
C.	— —	Case.
D° or —	— —	Ditto, or the same.
B. F.	— —	Brought forward accounts.

* * The initial letters of the rules are omitted in the waste-book of those entries which may be cast up by addition or multiplication only: and the reader is particularly requested to attend to the notes inserted at the bottom of some pages in the invoice-book.

GENERAL DIRECTIONS for *Inditing* LETTERS of BUSINESS.

Tradesman's letter should be plain, concise, and always to the purpose, free from abstruse or studied expressions: His meaning should be expressed in terms so clear and intelligible, as may neither give his correspondent hesitation or doubt: And, as there should be nothing in them obscure or superfluous, so ought they to be exempt from affected abridgements; for these will oftentimes render them ambiguous.

All orders, commissions, and material circumstances in them, are to be plainly and explicitly mentioned: Nothing should be presumed, understood, or implied. You must tell your correspondent expressly what you would have done on your part, and what he may depend on *yours*. He should be fully informed of your intentions, to prevent the possibility of a disappointment: because, when orders are darkly given, they are doubtfully observed; and a mistake in commerce will always be of consequence.

The correspondent, for his part, on the receipt of letters, should be equally as punctual in answering every article therein referred to him: to each particular he ought to reply distinctly and directly. Nothing must be omitted by him, or left in suspense, lest the correspondence should suffer from want of proper intelligence.

The style fit for letters should be short, familiar, neat, and significant, like that of conversation. The trader should converse with his correspondent, by letter, just as he would were he to meet him personally; and whatever he would say face to face, is proper to be written on any point of business.

N. B. The following letters might, with propriety, be written by any person in business; and they are peculiarly adapted for the following course of book-keeping.

* A a

The

The LETTER BOOK.

Mr. William Amos,

Kelfo, 1st December 1773

S I R,

HAVING completed my apprenticeship with Mr. John Goodman, I am inclined, by the advice of my friends to begin business for myself. I have taken a convenient house for that purpose in this town, and design to open about the beginning of January next. The high opinion I have entertained of your honour, and abilities in your profession has induced me to send you herewith an order for a small assortment of goods, which I make no doubt you'll take care to send me very good of their kinds. Respecting the payment I must inform you, that 'twill be more agreeable to me to remit you the amount of your invoice upon the receipt of the goods, than to take the usual credit of six months, provided you deduct $2\frac{1}{2}$ per cent. discount for prompt payment. I beg you to be careful in choosing me any new fancy patterns, and desire they may be shipped on board the Berwick smack as soon as possible. I expect to be favoured with your answer per return of the post: in the interim, beg leave to subscribe myself,

S I R,

Your very humble servant,

W. P.

Note. The commission must follow next, a copy whereof should be kept in a book for that purpose, called the *Order-Book*, which I presume, needs neither copy nor explanation.

Mr. Thomas Polish,

Kelfo, 1st December 1773

S I R,

Being about to begin business myself, I have, as usual, sent you a small order, which I beg you to forward with speed. From the good opinion I have always had of your candor and integrity in trade towards Mr. Goodman, my former master, I persuade myself you'll act the same towards me.

LETTER - BOOK. 3

and you may rest assured, that I shall at all times answer your demands with due honour. I am, Sir, expecting your answer,

Your most humble servant,

W. P.

Note, The order must next follow.

Mr. Joseph Metal,

Kelfo, December 3d 1773.

SIR,

Having been recommended to you by Mr. John Gooden, with whom I served an apprenticeship, I have hereunder annexed a small order, which I hope you will execute on as good terms, and with the same care, as to the rest of your correspondents. After having given me the usual credit, I shall remit you a London bill for the amount; and I shall take every opportunity of encreasing my commissions, and of testifying that I am, with respect,

SIR,

Your most humble servant,

W. P.

Mr. Adam Bennet,

Kelfo, 3d December 1773.

SIR,

I have an immediate occasion for an assortment of *files*, as I propose to open a warehouse in the ironmongery business at the beginning of January next. Therefore I desire you to send me the following order with the utmost speed. I need not relate to you, that your interest in a future correspondence will greatly depend upon your serving me with a good commodity, and on advantageous terms: and as I shall study to sell my wares as good, and as cheap as others, it will be agreeable to me to accept of an *extra* discount, and to pay you your money upon receipt of the goods. I am,

SIR,

Your most humble servant,

W. P.

Mr.

4 BOOK-KEEPING by SINGLE ENTRY,

Mr. William Thompson,

Kelfo, 3d December 1778

S I R,

Below I have sent you an order for some *knives* and *for* which I beg you to forward with all possible expedition. I only desire you to serve me upon as reasonable terms as you do the rest of your customers, and you shall have no reason to complain of payment from me, who am,

S I R,

Your humble seryant,

W. P.

Mr. Edward Evans,

Kelfo, 3d December 1778

S I R,

In consequence of your having been recommended to me by Mr. Thomas Friendly, hardwareman at Newcastle, I have hereunto subjoined a small order, desiring you to execute with the utmost dispatch, and upon the lowest terms. Respecting the payment, I must acquaint you, that either the usual credit, or a discount of $2\frac{1}{2}$ per cent. for prompt payment, will be agreeable to me; and I beg you to signify your intentions with the invoice of the goods.—I expect your speedy compliance, and am,

S I R,

Your most obedient humble servant,

W. P.

Mr. Henry Darling,

Kelfo, 3d December 1778

S I R,

Some time ago I intimated to you my intentions of beginning business for myself; which being now fixed for January next, I beg you to send me the following order as soon as possible, and you will very much oblige,

S I R,

Your most humble servant,

W. P.

LETTER-BOOK. 5

Mr. Humphry Everet, *Kelfo, 5th December 1773.*

S I R,

As I am informed you have just received a large quantity of *Siberia iron*, I desire you to send me *per* the first vessel coming to Berwick, two or three tons, well assorted for country trade; upon receipt whereof, I shall remit you an order to receive the amount at the Newcastle bank. I am,

S I R,

Your humble servant,

W. P.

Mr. William Hardside, *Kelfo, 5th December 1773.*

S I R,

I hope it will not be a disagreeable surprize to see below an order on my own accompt.—I am not in the least manner doubtful of your serving me upon such terms as may enable me to sell as cheap as others; and whenever you have occasion for money, your demand shall either be remitted to you, or you may draw on me for the amount.—Pray be expeditious in sending, and careful in the choice of, my goods, which may tend to encrease a correspondence with,

S I R,

Your most humble servant,

W. P.

Mr. Andrew Screwfast, *Kelfo, 8th December 1773.*

S I R,

Being now resolved to enter into business myself, as soon as I can procure a proper assortment of goods to open with, and as I have enrolled you in the list of my friends, I have taken this early opportunity of testifying my good opinion of you, (from your connexions and correspondence with my late master) by sending you an order, as under, which I beg you to forward with all possible haste.—I shall likewise make you the same offer I have made to my other merchants, *viz.*
prompt

6 BOOK-KEEPING by SINGLE ENTRY.

prompt payment for an *extra* discount, and then leave you to choose for yourself. I am, with great respect,

S I R,

Your very humble servant,

W. P.

Mr. Abel Longside,

Kelfo, 8th December 1773

S I R,

As I am going to begin business as soon as possible, I think I cannot do myself more justice, than by bestowing a part of my commissions upon you.—Your long experience, your candor, and exactitude in commerce, compel me to send you the following commission, which I beg may be sent with your usual care and dispatch.—I shall never reject any advantageous offer you may make me with regard to payment, nor be dissatisfied, if nothing but the usual credit be given me.

S I R,

Your most humble servant,

W. P.

Mr. Edward Rustnail,

Kelfo, 8th December 1773

S I R,

About a month ago I informed you I was about to begin business, which being now fixt for January next, I have sent you the following order, desiring you to ship the goods in the first vessel coming to Berwick.—As I am sensible that nails are a ready-money article, you may draw on me for the amount of your invoice, and your bill shall receive due honour. I am

S I R,

Your humble servant,

W. P.

LETTER-BOOK 7

Mr. William Amos,

Kelfo, 5th January 1774.

S I R,

I have just received the invoice of the goods I ordered on the 1st ult. which I hope will arrive soon, good in quality and condition.—Finding my order too contracted, I have sent you another, which I beg to have forwarded with the most dispatch. I am,

S I R,

Your most humble servant,

W. P.

Mr. Thomas Underwork,

Kelfo, 5th January 1774.

S I R,

I desire you to forward the following small order for knives and forks, with all diligence, having already open'd up without that article, which had escap'd my memory.—As soon as they come to hand, I will either send you a New-castle draught, or you may draw on me for the amount.—I am,

S I R,

Your very humble servant,

W. P.

Mr. Adam Bennet,

Kelfo, 10th January 1774.

S I R,

Agreeable to your letter, with the invoice of the 3d inst. I accept of your extra discount of $2\frac{1}{2}$ l. per cent. for ready money, and have accordingly enclos'd you a draught at sight, on the Bank, Newcastle, for 8 l. 10 s. 6 d. which undoubtedly will be duly honoured.—The discount of your goods, at 10 l. per cent. amounts to 18 s. 11 $\frac{1}{2}$ d. which, with an abatement of 2 d. and the bill enclos'd, makes 9 l. 9 s. 7 $\frac{1}{2}$ d. in full.—I have no reason to complain, either of the quality or prices of your goods, you may be assured that I shall take the

8 BOOK-KEEPING by SINGLE ENTRY.

the most early opportunity of renewing my commission
'till when, I beg leave to subscribe myself,

S I R,

Your humble servant,

W. P.

Note, See him debited for the above bill in the Waste-Book, January 10th.

Mr. Humphry Everet,

Kelfo, 11th January 1774

S I R,

I have remitted you enclos'd a draught on the Old Bank Newcastle, value 47 l. 15 s. payable at sight; which, with an abatement of 4½ d. is the full amount of your invoice.—make no doubt of its being duly honour'd; and remain,

S I R,

Your humble servant,

W. P.

Note, See him debited for the above bill in the Waste-Book, January 11th.

Mr. Edward Evans,

Kelfo, 5th February 1774

S I R,

I received the goods safe, as *per* your invoice, of the 4th of last month, and must acknowledge that I have no room to complain, either of the quality or prices.—Agreeable to your request, I have remitted you herewith a bill on Messrs Cook and Downright, London, value 33 l. 9 s. which, I daresay, will be duly honour'd.—The discount of the goods, 2½ l. *per cent.* is 17 s. 6 d. which, with an abatement of 4½ d. makes up the whole amount of your invoice. I am,

S I R,

Your humble servant,

W. P.

Note, See him debited for the above bill in the Waste-Book, February 5th.

LETTER - BOOK. 9

Mr. William Amos,

Kelfo, 12th February 1774.

S I R,

Having procured from one of my correspondents here a bill on Messrs. Short and Ready, bankers in London, value 1 l. I have remitted it to you, desiring you to credit my account for the same, together with 2 l. for discount.—I doubt not but it will receive due honour; and remain,

S I R,

Your humble servant,

W. P.

Note. See him debited for the above bill in the Waste-Book, 12th February.

Mr. William Thompson,

Kelfo, 16th February 1774.

S I R,

According to your letter, with the bill of parcels, of the 1st ult. I accept of 7½ l. per cent. discount for prompt payment, and have enclos'd a bill on the Newcastle bank for 6 s. 6 d. which, with the discount, is the full amount thereof. I am,

S I R,

Your humble servant,

W. P.

Note. See him debited for the above bill in the Waste-book, 16th February.

Mr. Humphry Everett,

Kelfo, 24th March 1774.

S I R,

I agreeable to your request, I have herein enclos'd you a bill on the Newcastle bank at sight, for 140 l. 7 s. which is the balance of your account.—I remain,

S I R,

Your most humble servant,

W. P.

Note. See him debited for the above bill in the Waste-Book, 24th March.

* B b

Mr.

10 BOOK-KEEPING by SINGLE ENTRY.

Mr. Abel Longside,

Kelfo, 25th March 1774

S I R,

As by your last invoice, you seem'd desirous of prompt payment, for which you offer'd me a discount of 5 l. per cent. I have enclos'd you a London bill, value 50 l. which, I say, will meet with honour when due.—Be pleas'd to credit my account for the same, and also for the discount, viz. 2 l. 10 s.—I likewise desire you to ship me the following goods soon as possible, which will greatly oblige,

S I R,

Your humble servant,

W. P.

Note, 1. The order must next be specified.

2. See him debited for the draught in the Waste-Book.

Mr. Thomas Underwork,

Kelfo, 26th March 1774

S I R,

Having received the goods as per your invoice of the instant, I have remitted you herewith a draught on the Newcastle bank for its amount, viz. 34 l. 1 s. 6 d. which will be paid to your order, at sight. I am,

S I R,

Your humble servant,

W. P.

Note, See him debited for the above bill in the Waste Book, 27th March.

Mr. Andrew Screwfast,

Kelfo, 9th April 1774

S I R,

Enclosed I have remitted you a draught on Messrs. By and Company, value 33 l.—Your invoice amounts to 33 l. 1 s. the discount whereof for prompt payment amounts to 1 s. 6 d. which, with the bill inclos'd, is in full.—I make no doubt

LETTER-BOOK. 11

bill's being accepted, and honourably paid when due.—

S I R,

Your humble servant,

W. P.

Note, See the above entered in the Waste Book, 10th April.

Mr. John Factor,

Kelfo, 11th April 1774.

S I R,

This day, by desire of Mr. Joseph Hibernian merchant in Dublin, I have forwarded to you *per* H. H. Howey's waggon, which will be at Newcastle the 14th instant, a box, marked and numbered as *per* margin.—I beg you to take the most early opportunity of shipping them on board the first vessel bound to Dublin, which will oblige,

S I R,

Your most humble servant,

W. P.

Mr. Joseph Hibernian,

Kelfo, 11th April 1774.

[With an invoice of goods, amounting to 32 l. 15 s. 3 d.]

S I R,

To your kind order I have this day forwarded the goods as *per* the above invoice, in a box marked and numbered as *per* margin, to Mr. J. Factor merchant at Newcastle.—I have also, *per* this post, written to him, to desire him to ship them the first opportunity.—Having allowed you a discount of 5 l. *per cent.* for ready money, I shall take an opportunity of enquiring into the course of exchange, and shall draw on you for the amount; of which you shall be early advis'd, by,

S I R,

Your humble servant,

W. P.

12 BOOK-KEEPING by SINGLE ENTRY.

Mr. Joseph Hibernian,

Kells, 23d April 1774

S I R,

Having in my invoice deducted 5 l. *per cent.* discount for prompt payment, I have this day drawn on you in favour of Messrs. Knobs and Merry, exchange at $109\frac{1}{2}$ l. *per cent.* for 34 l. which I dare say you'll pay with due honour. Your future commissions will at all times be gladly received, and punctually executed, by,

S I R,

Your most humble servant,

W. P.

Note, See the above entered in the Waste Book, 24th April.

GENTLEMEN,

Kells, 29th April 1774

This day I have drawn on you in favour of Mr. William Amicable, or order, at sight, for 29 l. 19 s. 6 d. being the balance due to me.—I have herewith enclos'd our account current, which I presume you will find right, and also your promissory note, and acknowledge myself obliged to you for the trouble you have taken on my account.—I remain with the greatest respect,

Gentlemen,

Your most humble servant,

W. P.

To Messrs. Thomas Paywell and Company, at the Old Bank
Newcastle.

Note, See the bill entered in the Waste Book, 29th April.

INVOICE

INVOICE-BOOK,

K E L S O, January 1. 1774.

Received from *William Amos* Ironmonger, London.

		l.	s.	d.
D.	$\frac{1}{2}$ doz. 6 inch Banbury stock locks, at 5 s.			
	6 d. per doz. — —			
D.	$\frac{1}{2}$ doz. each ditto, 7, 8, and 9 inch, at 6 s.			
	6 d. 7 s. 6 d. and 8 s. 6 d. ditto, —			
O.	$\frac{1}{2}$ doz. ditto, ditto, 10, 11 and 12 inch, at			
	11 s. 13 s. and 16 s. ditto, —			
	1 doz. sham buck knives and forks, at 22 d.			
	ditto, — — —			
A.	1 doz. ditto each, at 24 d. and 26 d. ditto,			
M.	2 doz. real buck ditto, at 3 s. 6 d. ditto,			
O.	2 doz. ditto stag ditto, at 4 s. ditto,			
	1 doz. common foot rules, at 2 s 8 d. ditto,			
	1 doz. common 2 foot ditto, at 5 s. 4 d.			
	ditto, — — —			
D.	$\frac{1}{2}$ doz. 2 foot gunter's scales, at 16 s. ditto,			
†	3 six inch round japann'd waiters, at 13 s.			
	ditto, — — —			
O.	3 six inch best ditto, at 16 s. ditto, —			
—	3 eight inch slight ditto, at 22 s. ditto, —			
—	3 eight inch best ditto, at 26 s. ditto, —			
Carried over, L.		4	10	3

The most concise way to do this, is to add 6 s. 6 d. 7 s. 6 d. and 6 d. together, and divide by 2.

If there had been 2 doz. of each, after having added them together, must have multiplied by 2.

Remember that the price per dozen in shillings of any goods, will be many pence for every single one; therefore, in this case, and in others similar to it, set down 13 d. or 1 s. 1 d. and multiply it by the product = 3 s. 3 d. Or, 3 being one-fourth of a dozen, if you divide 13 s. by 4, the quotient will be 3 s. 3 d. as before.—Always take notice, whether the price be at so much each, per dozen, per gross, &c.

2 BOOK-KEEPING by SINGLE ENTRY.

January 1st, 1774.

From William Amos, London.

		l.	s.	d.
	Brought over,	4	10	3
M.	3 ten inch slight round japann'd waiters, at 2 s. 6d. each,			
—	3 ten inch best ditto, at 3 s. ditto,			
—	2 eleven inch slight ditto, at 3 s. ditto,			
—	2 eleven inch best ditto, at 3 s. 3 d. ditto,			
—	2 twelve inch slight ditto, at 3 s. 3 d. ditto,			
—	2 twelve inch best ditto, at 3 s. 6 d. ditto,			
—	2 eighteen inch common Roman tea trays, at 8 s. 6 d. ditto,			
—	2 eighteen inch best ditto, at 10 s. ditto,			
—	2 twenty inch common ditto, at 10 s. ditto,			
—	2 twenty inch best ditto, at 12 s. ditto,			
—	2 twenty-four inch common ditto, at 17 s. 6 d. ditto,			
—	2 twenty-four inch best ditto, at 19 s. 6 d. ditto,			
	1 twenty-eight inch common ditto,	1	3	0
	1 twenty-eight inch best ditto,	1	6	0
M.	2 cruet frames, high bone tops, at 5 s. 6 d. ditto,			
—	2 ditto, ivory ditto, at 6 s. 6 d. ditto,			
—	2 ditto, slight silver caps, at 20 s. —			
	1 ditto, strong low heads, at 26 s. —			
	1 neat camp cruet frame,	2	9	0
Pr. C. 23.	1 cwt. 3 qrs. 17 lb. long handled frying-pans, at 2 l. 2 s. per cwt.			
Do. or	1 cwt. 2 qrs. 12 lb. short handled ditto, at 2 l. 4 s. 4 d. ditto,			
R.	1 doz. plain iron candlesticks, N ^o 1, at 2 s. 6 d. per doz.			
A.	1 doz. ditto each, N ^o 2, 3, 4, and 5, at 3 s. — 3 s. 6 d. — 4 s. — 4 s. 6 d. ditto,			
	Carried over, L.	32	4	4

INVOICE-BOOK.

3

January 1st, 1774.

From William Amos, London.

		l.	s.	d.
	Brought over	32	4	4½
D.	½ doz. single ball'd candlesticks, N° 1, at 3 s. 6 d. <i>per doz.</i>			
&D.	½ doz. ditto each, N° 2, 3, 4, and 5, at 4 s. -4 s. 6 d. -5 s. -5 s. 6 d. ditto,			
—	½ doz. double ball'd each, N° 4 and 5, at 9 s. -10 s. ditto,			
—	½ doz. plain screwed each, N° 2 and 3, at 8 s. -9 s. ditto,			
	1 doz. common varnish'd padlocks, at 2 s. ditto,			
—	½ doz. ditto each, at 2 s. 6 d. -3 s. -3 s. 6 d. ditto,			
D.	½ doz. good double bolted ditto, at 7 s. 6 d. ditto,			
	1 doz. secret thumb-locks, at 7 s. 6 d. ditto,			
—	½ doz. letter-locks, at 13 s. ditto,			
—	½ doz. small brads dog collar-locks, at 16 s. <i>per gross,</i>			
*	1 doz. ditto each, at 20 s. -24 s. -30 s. ditto,			
	1 doz. common X key'd box-locks, at 3 s. <i>per doz.</i>			
	1 doz. good X ward ditto, at 4 s. ditto,			
	1 doz. bright strait cupboard locks, at 4 s. 6 d. ditto,			
—	1 doz. ditto to cut ditto each, at 4 s. 6 d. -5 s. 6 d. ditto,			
	1 doz. good bright chest-locks, at 7 s. 6 d. ditto,			
D.	½ doz. fine ditto each, at 9 s. -10 s. ditto,			
	Carried over, L.	37	3	2½

* As many shillings as there are in the price of a gross, (*viz.* 12 doz.) many pence will 1 doz. amount to: therefore, you are to set down d. 24 d. and 30 d. and add them together:—the sum will be the amount of 1 doz. each, at 20 d. 24 d. and 30 d. *per gross.*

4 BOOK-KEEPING by SINGLE ENTRY,

January 1st, 1774.

From William Amos, London.

		Brought over	l.	s.	d.
	Baskets and cords,	—	37	3	—
2.	Wharfage, &c.	—	0	3	—
			0	1	—
		L.	37	7	—
<p>Note, The figures in the margin shew in what folio of the Ledger they are posted.</p>					
		3d.			
From Thomas Polish, Hardwareman, London.					
	1 doz. strong beaufet cork-screws, at 7 s.				
	per doz.	—			
A.	1 doz. barrel ditto each, at 4 s. 6 d.—5 s.				
	6 d.—6 s. 6 d.—8 s. ditto,	—			
	1 doz. fine London razors, at 20 s. ditto,				
D.	½ doz. fine pen-knives, at 14 s. ditto,	—			
M.	1 doz. best London gilt buckles, at 4 s. 6 d.				
	per pair,	—			
—	6 pair filagree ditto, at 5 s. 6 d. ditto	—			
—	6 cards gilt links, or sleeve-buttons, at 4 s.				
	per card,	—			
	1 doz. sorted silver thimbles, at 13 s. per				
	doz.	—			
A&M*	6 pair fine steel snuffers each, at 1 s. 6 d.—				
	2 s.—2 s. 6 d. per pair,	—			
—	2 polish'd stands for ditto each, at 3 s.—4 s.				
	--5 s. each,	—			
2.	Box for ditto,	—			
		L.	12	3	—

* Add the price of 1 pair of each sort together, and multiply sum by 6—I shall omit, for the future, to put down references to the entries which may be done by addition or multiplication only.

INVOICE-BOOK. BOOK 3

January 3d, 1774.

From *Joseph Metal, Ironmonger, London.*

		L.	s.	d.
M.	2 sets fire shovel, tongs and poker, at 2 s. 9 d. per set			
&M.	2 sets ditto each, at 3s 9d.--3s 3d.--4s 3d. 5s 6d. ditto			
M.	42 feet common iron fenders, at 8d per foot			
&M.	2 doz. iron snuffers each, at 22 d.--24 d.-- 30 d.--42 d. per doz.			
A.	1 doz. T. hinges each, at 2s 6d--3s--3s 6d 4s 6d ditto			
—	1 doz. inside chest hinges each, at 6s 7s 8s and 10s ditto			
M.	3 six inch two bolt brass knob iron rim locks, at 30s ditto			
&M.	3 ditto, each 7, 8, 9, 10 inch at 3s 4d--4s 6d 6s 6d--8s 6d each			
A.	1 gross wood screws, each 1s 2d.--1s 4d.-- 1s 8d.--2s per gross			
M.	6 pair brass candlesticks, at 3s per pair			
&M.	6 ditto, each screw-up ditto, at 3s 6d 4s 5s 6s ditto			
—	1 doz. 26 inch hand-saws completed, at 50s per doz.			
M.	2 six and an half feet pit saws, at 21s each			
—	2 seven feet ditto, at 24s ditto			
3.	Basket and cord	0	2	0
		L.	24	4 4

From *Adam Bennet, Sheffield.*

	1 gross flat and three square files $4\frac{1}{2}$ inches, at 14s per gross			
A.	1 gross ditto, each 5, $5\frac{1}{2}$, 6, $6\frac{1}{2}$ inches, at 15s 16s 17s 19s ditto			
	Carried over, L.	4	1	0

* C c

6 BOOK-KEEPING by SINGLE ENTRY,

January 3d, 1774.

From *Adam Bennet, Sheffield.*

		Brought over	L.	s.	d.
A.	1 doz. smiths' rasps, each 10 and 11 inches, at 9s 11s per doz.	-	4	1	0
—	1 doz. ditto double, each 12½ and 13 inches, at 10s 12s ditto	-			
CM & S.	2 qrs. 15 lb. flat and square rubbers, at 6½ d. per lb.	-			
M.	2 doz. four-inch pit saw-files, at 20d. per doz.	-			
A&M.	2 doz. each ditto 5½ and 7 inches, at 2s 2d 4s 3d ditto	-			
	1 doz. 14 inch common rasps, at 11s ditto	-			
3.	Basket for ditto	-			
			L.	9	9
Discount 7½ per cent. and 6 months credit					
Ditto 10 ditto ready money					

4th.

From *William Thompson, Sheffield.*

M.	6 doz. ivory Chinese table knives and forks, London blades, at 12s per doz.	-			
—	3 doz. ditto deserts ditto, 7s 6d ditto	-			
—	6 doz. green Chinese table ditto, 13s 6d ditto	-			
—	3 doz. ditto deserts, 8s 6d ditto	-			
4.	Box for ditto	-			
			L.	10	2
Discount 5 per cent. and 6 months credit,					
or 7½ ready money					

INVOICE-BOOK. 7

January 4th, 1774.

From Edward Evans, Cutler, London.

L. s. d.

M.	3	best four doz. knife cases, polish'd furniture, at 16s each			
—	3	four doz. lacker'd ditto, 14s ditto			
—	3	two doz. best silver'd ditto, 11s 6d ditto			
—	3	three doz. ditto, 17s ditto			
—	3	two doz. common cases, 7s 6d ditto			
—	6	two doz. paper ditto, 3s ditto			
—	2	doz. cedar pencils, 1s per doz.			
&M.	2	doz. ditto, each at 1s 6d 2s and 2s 6d do.			
	1	doz. large lead pencils, 9s ditto			
	1	doz. red chalk ditto, 2s 6d ditto			
M.	3	ivory pocket memorandum-books, 1s 8d each			
&M.	3	ditto, each 2s 2s 6d 3s and 4s ditto			
	3	fluted silver pencil-cases, at 3s 6d ditto			
	3	ditto smaller, 3s ditto			
—	6	plain ditto, each with seals, 3s 6d 3s and 2s 6d ditto			
—	6	plain tops ditto, each 2s 6d and 2s ditto			
—	3	ditto, each without tops, 2s and 1s 6d do.			
—	2	pair pocket pistols, at 36s per pair			
—	2	pair near inlaid ditto, screw barrels, 42s ditto			
—	3	steel instrument-cases, each at 12s and 14s per doz.			
—	6	ditto, each 16s 18s 24s 30s and 36s ditto			
—	3	ditto, 3s 6d 4s 4s 6d 5s and 5s 6d each			
4.		Box for ditto	0	2	6
			L	34	6 6

C 6 2

8 BOOK-KEEPING by SINGLE ENTRY.

January 4th, 1774.

From *Henry Darling, Ironmonger, London.*

D.	6 doz. best double-worm polish'd gimblets,	
	at 14s per gross	
—	6 doz. ditto, single ditto,	12s ditto
	1 gross best HV box head black ditto,	10s ditto
	1 gross sorted common box heads,	6s ditto
M.	3 doz. sorted plane irons,	3s 6d per doz.
—	3 doz. sorted gouges,	4s ditto
—	3 doz. sorted chisels,	5s ditto
CM & S	87 lb. carpenters adz's,	7d per lb.
	1 doz. half-inch black augers,	at 6s per doz.
	1 doz. each ditto, $\frac{5}{8}$, $\frac{3}{4}$ inch.	7s and 8s ditto
	1 doz. ditto, $\frac{7}{8}$, 1 inch.	10s and 12s ditto
	1 doz. ditto, $1\frac{1}{4}$, $1\frac{1}{2}$ inch.	14s and 16s ditto
	6 pair plated spurs,	3s per pair
A&M.	6 pair ditto, each	3s 6d 4s 4s 6d and 5s do.
4	Basket for ditto	

4th.

From *Humphry Everet, Merchant, Newcastle.*

Pr. & 23	2 ton. 17 cwt. 3 qrs. 17 lb. Siberia iron,	at 16l 10s per ton,
5.	receiving it	

4th.

From *William Hardside, Cutler, London.*

	6 pair polish'd sugar nippers,	at 2s per pair
A&M.	3 pair ditto each,	at 2s 3d 2s 6d ditto

Carried over, L.

INVOICE-BOOK. BOOK 9

January 4th, 1774.

From William Hardside, Cutler, London.

L. s. d.

		Brought over,		
		L.	s.	d.
&M.	3 pair plated shoe-buckles each, at 2s 3d	1	6	3
	2s 6d per pair			
—	3 pair ditto, at 2s 9d and 3s ditto			
—	6 pair pierced ditto, at 3s 3d and 3s 6d			
—	6 paper snuff-boxes each, at 3s 2s 6d and 2s each			
A.	1 doz. ditto, at 1s 6d 1s 3d and 1s ditto			
&M.	6 paper tooth-pick cases, each at 1s 6d and 1s ditto			
	2 doz. tortoise-shell tooth-picks, at 1s per doz.			
	1 gross enamell'd sorted sleeve buttons	1	4	0
—	6 pair fine steel shoe-buckles, each at 1s 6d and 1s per pair			
*	2 doz. pair pinchbeck ditto sorted patterns, at 1s 3d ditto			
&M.	2 doz. ditto pierced ditto, each at 1s 6d 1s 9d ditto			
	2 doz. London scissors, at 14s per doz.			
—	3 doz. common ditto, each at 6s 8s ditto			
—	2 doz. buffalo cuttoes, each at 6s and 7s ditto			
	3 doz. ditto common spring pen-knives, at 3s 6d ditto			
	3 doz. ditto best ditto, at 4s 6d ditto			
5.	Box for ditto	0	1	6
		L.	23	13 9

1s. 3d. or 1s d. per pair, is 15 s. per doz. therefore, you need on-
multiply 15 s. by 2.

10 BOOK-KEEPING *by* SINGLE ENTRY.

— January 6th, 1774. —

From *Andrew Screwfast, Ironmonger, London.*

	2 doz. Kentish hammers, at 5s per doz.			
A&M.	2 doz. ditto, each at 6s 7s and 8s ditto			
	1 doz. ditto, at 9s 10s and 12s ditto			
	2 neat fowling-pieces, at 21s each			
	2 ditto, at 27s ditto			
	2 ditto, at 31s 6d ditto			
	2 ditto, silver mounted, at 55s ditto			
	2 pair pocket-pistols, at 42s per pair			
	1 pair horse ditto, each at 30s and 36s ditto			
	6 pair boot-straps, at 1s 6d ditto			
	6 pair ditto, at 1s 2d ditto			
	3 pair ditto, at 2s ditto			
	6 pair neats' leather bellows, at 15s per doz.			
—	6 pair ditto, each at 18s and 24s ditto			
	3 pair neat chamber ditto, at 2s 6d per pair			
	6 doz. brass handles for chests of drawers, at 3s per doz.			
—	6 doz. ditto each, at 3s 6d 4s and 4s 6d ditto			
—	6 doz. hat-pins, each at 1s 1s 6d 2s ditto			
5.				

L.

33 17 0

From *Abel Longside, Cutler, London.*

A&M.	2 doz. boot-buckles, each at 8d and 10d per doz.			
—	2 doz. mens watch-chains, each at 8s 12s 18s and 24s ditto			
	2 doz. razor-cases and straps, at 20s ditto			

Carried over, L.

8 7 0

INVOICE - BOOKHOOD 71

January 6th, 1774.

From *Abel Longside*, Cutler, London.

		L.	s.	d.
	Brought over,	8	7	0
	2 neat Morocco pocket-books, silver locks,			
	at 8s 6d each			
&M.	2 ditto, each at 10s 12s 14s and 16s ditto			
	2 pair princes' metal pillar candlesticks, at			
	9s per pair			
—	2 pair ditto, each at 10s 11s 13s and 15s			
	ditto			
D.	1 doz. ditto, hand-candlesticks, at 5s each			
&D.	1 doz. hard metal tea-bells, each at 12s 15s			
	and 18s per doz.			
	2 neat copper urns, at 21s each			
	2 ditto, square frames, at 31s 6d ditto			
	2 ditto, double belly'd, at 36s ditto			
&M.	2 draught boards, each at 4s 6d and 5s each			
6.	Box for ditto	0	1	6
	L.	32	14	0

January 7th, 1774.

From *Edward Rustnail*, London.

c.2	50 m. 2d. tacks, at 16d per m.			
—	50 m. 3d. ditto, at 22d. ditto			
c.8.	26 m. 4d. nails, at 3s ditto			
c.1	24 m. 6d. ditto, at 4s ditto			
c.2	18 m. 8d. ditto, at 5s 9d ditto			
c.1	12 m. 10d. ditto, at 6s 6d ditto			
—	12 m. 12d. ditto, at 7s 3d ditto			
—	10 m. 20d. ditto, at 12s 6d ditto			
—	6 m. 24d. ditto, at 15s ditto			
6.				
	L.	40	15	10

12 BOOK-KEEPING by SINGLE ENTRY.

January 14th, 1774.

From William Amos, London.

	6 doz. sham buck table knives and forks, at 22d per doz.	L.	1
A&M.	6 doz. ditto each, at 24d and 26d ditto		
	3 doz. real buck ditto, at 3s 6d ditto		
	3 doz. stag ditto, at 4s ditto		
	2 doz. five barr'd tinn'd curry combs, at 6s ditto		
	2 doz. six barr'd ditto, at 7s ditto		
	1 doz. round curry combs, at 3s ditto		
	1 doz. curry comb-brushes, at 8s ditto		
D.	6 doz. crambo combs, at 9s per gross		
A&D	6 doz. ditto each, at 11s and 13s ditto		
	2 doz. tupees, at 18s ditto		
	2 doz. best buckling, at 2s 6d per doz.		
	2 doz. X key'd box-locks, at 3s		
	2 doz. X ward ditto, at 4s ditto		
2.	Basket and cord		0 0
		L.	6 14

21ft.

From Thomas Underwork, Sheffield.

	6 double * doz. silver handled knives and forks, at 24s per doz.		
	3 double doz. ditto deserts, at 16s ditto		
	6 double doz. strong table ditto, at 40s ditto		
	3 double doz. ditto deserts, at 26s ditto		
6.	Box		0 1
		L.	25 11

* A double dozen means 1 doz. knives and 1 doz forks; for 6 knives and 6 forks are always called a dozen.

INVOICE-BOOK.

13

February 4th, 1774.

From *William Hardside*, Cutler, *London*.

		l.	s.	d.
	4 pair plated spurs, at 3s per pair			
M.	4 pair ditto, each at 3s 6d 4s 4s 6d and 5s			
	3 pair swan-neck'd ditto, at 5s 6d ditto			
	2 pair ditto, with silver chains, at 20s ditto			
	2 pair fine. womens scissors, each at 2s 6d			
	3s 6d and 4s 6d ditto			
	2 doz. best London razors, at 20s per doz.			
5.	Box	0	0	4
		L.	9	17 10
	10th.			

From *Henry Darling*, Ironmonger,
London.

	2 six and a half foot pit-saws, at 20s 6d each			
	2 seven foot ditto, at 23s ditto			
	8 gross wood screws sorted, at 20d per gross			
	2 doz. bright chest locks, at 6s 6d per doz.			
	2 doz. ditto, at 7s 6d ditto			
	3 doz. varnish'd padlocks, at 2s ditto			
M.	3 doz. ditto, each 2s 6d 3s 3s 3d ditto			
	6 doz. X key'd box locks, at 2s 10d ditto			
	6 doz. X ward ditto, at 3s 9d ditto			
4.	Basket and cord	0	0	8
		L.	10	0 9
	18th.			

From *William Amos*, Ironmonger,
London.

A.	1 doz. Banbury stock locks, each 6, 7, 8, and 9 inch. at 5s 6d 6s 6d 7s 6d 8s 6d per doz	1	8	0
	Carried over, L.	1	8	0

* D d

14 BOOK-KEEPING by SINGLE ENTRY.

From *William Amos, Ironmonger, London.*

—18th February, 1774.—

		Brought over	L.	s.	d.
D.	$\frac{1}{2}$ doz. Banbury stock locks, each 10, 11, and 12 inch. at 11s 13s 16s <i>per</i> doz.		1	8	
	2 twenty-eight inch. best japann'd waiters, at 26s each				
	2 twenty-eight inch. common ditto, at 23s				
A&M.	2 best ditto, each 24, 20, and 18 inch. at 19s 6d 12s and 10s ditto				
—	2 common ditto, each 24, 20, and 18 inch. at 17s 6d 10s and 8s 6d ditto				
—	6 best ditto waiters, each 12, 11, 10, 8, and 6 inch. at 3s 6d 3s 3d 3s 2s 2d and 1s 4d ditto				
—	6 common ditto, each 12, 11, 10, 8, and 6 inch. at 3s 3d 3s 2s 6d 1s 10d and 1s 1d				
	2 common cruet frames, at 5s 6d and 6s 6d				
2.	Box and basket for ditto		0	3	
		L.	23	18	

—20th.—

From *Joseph Metal, Ironmonger, London.*

CM c.s.	61 feet of fenders, at $7\frac{1}{2}$ d. <i>per</i> foot				
	3 sets fire-shovel, tongs and poker, at 2s 6d <i>per</i> set				
A&M.	3 ditto, each at 3s 3s 6d 4s 4s 6d and 5s 6d				
—	6 pair fine steel snuffers, each 1s 6d 2s 2s 6d 3s and 3s 6d <i>per</i> pair				
—	3 polish'd stands for ditto, at 2s 6d 3s 3s 6d 4s and 5s each				
	2 neat copper urns, at 42s ditto				
	2 six inch brass knob rim locks, 2s 6d ditto				
	Carried over, L.	16	5		

INVOICE-BOOK. 15

February 20th, 1774.

From *Joseph Metal*, Ironmonger, London.

		l.	s.	d.
	Brought over	16	5	1½
M. 2	each brass knob rim locks, 7, 8, 9, 10 inch.			
	at 3s 3d 4s 6d 6s 6d and 8s 6d each			
1	doz. hand saws completed	2	10	0
3	doz. sorted plane irons, at 3s per doz.			
3	doz. sorted gouges, at 3s 6d ditto			
3	doz. sorted chisels, at 4s ditto			
32	lb. adz's, at 6½d. per lb.			
	L.	23	9	5½

21st.

From *Thomas Polish*, Hardwareman, London.

2	doz. tortoiseshell pole combs, 15s per doz.			
6	tortoiseshell combs in cases, at 12s ditto			
6	ditto, each 15s 18s 21s and 24s ditto			
6	ditto, rupees, 12s ditto			
1	doz. comb brushes	0	3	0
2	doz. tooth brushes, at 16d. ditto			
2	doz. ditto, with sponge, 21d ditto			
M. 6	pair plated shoe-buckles, each 2s 3d 2s 6d			
	2s 9d and 3s per pair			
6	pair pierced ditto, 3s 3d 3s 6d and 3s 9d			
6	paper snuff boxes, each 10d 12d 15d			
	1s 6d 2s 2s 6d and 3s each			
6	toothpick cases, each 1s 1s 6d and 2s do.			
2	doz. black shoe buckles, at 10s per doz.			
1	doz. knee ditto	0	6	0
Box	for ditto	0	1	0
	L.	17	2	8

D d 2

16 BOOK-KEEPING by SINGLE ENTRY,

March 2d, 1774.

From *Abel Longside*, Cutler, London.

	3	Morocco pocket-books with instruments,	l.	1.
		at 8s each		
A&M.	3	ditto, at 10s 12s 14s 16s and 18s ditto		
	3	pair sugar nippers, at 2s per pair		
—	3	pair ditto, at 2s 3d. and 2s 6d. ditto		
	3	doz. cedar pencils, at 2s per doz.		
—	3	ivory pocket-books, each at 1s 6d 2s		
		2s 6d and 3s 6d each		
	2	pair princes' metal candlesticks, at 9s per		
		pair		
—	2	pair ditto, each at 10s 11s and 13s ditto		
—	2	draught boards, each at 3s 6d and 4s each		
	6	pair brass candlesticks, at 3s per pair		
	2	doz. barrel cork screws, at 4s 6d per doz.		
—	2	doz. ditto, each at 5s 6d 6s 6d 8s and		
		10s ditto		
6.		Box for ditto	0	1

L. 23 18

3d.

From *Humphry Everet*, Merchant,
Newcastle.

Pr. c. 23	8 tons 10 cwt. 0 qr. 14 lb. Siberia iron, at	
* 5.	16l. 10s. per ton	
	To be paid for on receiving it.	

L.

* Note, 1 l. per ton is 1 s. per cwt. consequently, 16 l. 10 s. ton is 16 s. 6 d. per cwt.

INVOICE BOOK 17

March 5. 1774.

From *Thomas Underwork, Sheffield.*

		L.	s.	d.
	8 double doz. silver handled knives and forks,			
	at 24s per doz.			
	4 double doz. ditto deserts, 16s ditto			
	8 double doz. strong silver-handled table do.			
	10s ditto			
	4 double doz. ditto deserts, 26s ditto			
6.	Box for ditto		0	1 6
		L.	34	1 6
	7th.			

From *Henry Darling, Ironmonger, London.*

	2 doz. plain iron candlesticks, at 2s 6d per doz.			
	1 doz. ditto each, at 3s-3s 6d-4s-4s 6d do.			
	1 doz. brafs ball'd, each 3s 6d-4s-4s 6d-5s 5s 6d ditto			
&D.	6 plain screw'd, each at 8s-9s ditto			
	2 doz. secret thumb locks, at 7s 6d ditto			
	1 doz. brafs bag locks, each 2s-2s 6d-3s-4s ditto			
&M.	2 silver-top'd cruet frames, each at 19s and and 25s each			
	6 pair neats' leather bellows, at 15s per doz.			
—	6 pair ditto, each at 18s and 24s ditto			
—	3 pair fine chamber ditto, each 2s 6d and 3s 6d per pair			
	2 doz. brafs handles and plates, 3s per doz.			
—	2 doz. ditto, each at 3s 6d-4s-4s 6d ditto			
	1 doz. T. hinges, each at 2s 6d-3s-3s 6d-4s 6d ditto			
	1 doz. inside chest ditto, at 6s-7s-8s-10s			
4.	Basket for ditto, and wrapper		0	2 0
		L.	14	8 6

18 BOOK-KEEPING *by* SINGLE ENTRY.

—28th April, 1774.—

From *Edward Rustnail*, London.

CM c. 2	20 m. 2 d. tacks, at 16 d. <i>per m.</i>	-	L.	18	17	10
—	20 m. 3 d. ditto, at 1s 10d ditto	-				
— c. 1.	12 m. 4 d. ditto, at 3s ditto	-				
—	10 m. 6 d. ditto, at 4s ditto	-				
—	8 m. 8 d. ditto, at 5s 9d ditto	-				
—	6 m. 10 d. ditto, at 6s 6d ditto	-				
—	6 m. 12 d. ditto, at 7s 3d ditto	-				
—	4 m. 20 d. ditto, at 12s 6d ditto	-				
—	4 m. 24 d. ditto, at 15s ditto	-				
6.			L.	18	17	10

WASTE-BOOK.

K E L S O, January 1. 1774.

An Inventory of the ready money advanced for the use of my trade, belonging to me W. P.

Cash, - - - -

Fol.	l.	s.	d.
1	1000	0	0

Note, 1. Stock is the first thing a merchant or tradesman begins business with. He must therefore open his books with an Inventory of that stock, viz. ready money and goods, together with the debts owing to and by him, if there be any.

2. Having plac'd this inventory in the Waste-Book, as above, you must next open the Journal with the same, and there make Cash Dr. to Stock for the whole sum. This is term'd journalizing.

3. It ought to be a fixt rule with every tradesman, and I can't too much recommend it, to place on the Cr. side of his Cash-Book every sum he may take from his cash before he pays it away; because, in common book-keeping, that is, by single entry, every person is debited in the ledger for the cash paid to him from the Cr. side of the Cash-Book; and if he omit to set down any one payment, he will certainly find a deficiency of his cash to that amount. As to money paid-away for carriage of goods, and other contingent expences, they too need only be plac'd on the Cr. side of the Cash-Book, for they must come there at last: but, lest any one should prefer an entry of them in the Waste-Book, I shall give examples of this kind, and then leave the merchant to chuse for himself.

4. The figures in the small column preceding those for money, shew in what folios those particular entries are to be found in the Journal; and the J in the margin shews that it is journalized.

2 BOOK-KEEPING *by* SINGLE ENTRY.

January 6th, 1774.

J. Old Bank, Newcastle, Dr.	Fol.	l.	s.
To cash lodged with the directors	2	500	00

Note, 1. There are many merchants in London, who lodge large sums of money in the bank, or at bankers, for the use only of paying their tradesmen, which certainly saves them much trouble. And when they do this, some one of the cashiers of the bank, or banker's clerk, writes in a small book kept particularly for this purpose,

W. P. Dr. Bank of England Cr.

1774.

6th January. By cash, L. 500.

which is all the security the merchant has: and whenever he wants to pay a tradesman, as, suppose 50 l. he writes a bill, as follows, in a check note given him for that purpose:

N^o 182. 6th January 1774.
Pay Mr. EDWARD NEEDFUL, or bearer,
fifty pounds.

W. P.

To
The Cashiers of the Bank.

Note, 2. You are to suppose the above cash to be lodg'd in the bank at Newcastle, partly on account of its being secure, and partly for the convenience of drawing bills upon the proprietors to pay tradesmen. The scholar should therefore be put to draw out a copy of such a promissory note as he would expect, and be willing to receive from the proprietors, by way of security for the above sum; and when he shall have done it, let him take it to his tutor to be corrected, if necessary; or, let him refer to the *Bill of Exchange Book, A*, where he will see a proper copy.

3. After having received this note, he should next refer to the *Bill-Book*, and enter it in its proper columns;—which, for instructions, let him refer to that also.

4. This entry is to be journalized, in the same manner as it stands above.

WASTE-BOOK. 3

6th January 1774.

	Fol.	l.	s.	d.
J. Paid freight and carriage of goods -	2	0	3	6

Note. To journalize this, make
Cash, Cr.

By freight and carriage of goods L.	0	3	6	
-------------------------------------	---	---	---	--

8th.

J. Paid freight and carriage of goods -	3	0	2	6
---	---	---	---	---

Note. Observe the directions given in the last entry.

10th.

J. Paid freight and carriage of goods -	3	0	1	8
---	---	---	---	---

Adam Bennet, Sheffield, Dr.

J. To my draught on the old bank, Newcastle, at sight -	3	8	10	6
---	---	---	----	---

24 To discount at 10l, per cent. of 9l. 9s. 7½ d.	0	18	11	½
---	---	----	----	---

To abatement	0	0	2	
--------------	---	---	---	--

L.	9	9	7	½
----	---	---	---	---

Note. 1. There is no necessity to keep a journal in common book keeping, except where merchants deal in a great variety of articles, their trade considerable, and their entries in the waste-book pretty long: for, in those of 50 or 100 different articles, to a person at one time, 'tis no wonder if, in the hurry of business, they mistake in the calculation of one or more of them, especially if you allow that they are frequently interrupted, and obliged to answer other customers upon business at the same time. To such as these, I recommend a *journal*, as they have it in their power to correct herein at leisure, what errors they may have committed in the *waste-book*, through precipitation and want of time.

* E e

4 BOOK-KEEPING by SINGLE ENTRY.

11th January 1774

2. Having placed the entry in the waste-book, the next thing to be done, is, to draw the bill on the old bank Newcastle for the sum mentioned.—The scholar should do it to the best of his judgment, and then refer to the *bill of exchange book, B*, where he will see a proper copy, from which he may enter it in the bill-book.
3. Indite a letter proper to send to Bennet on this occasion, after which refer to the letter-book, (fol. 7) for a copy.
4. The only difference between the journal and waste-book, in this case, is, the surname must be put first.
5. As you have drawn on the old bank at Newcastle for 81. 10 s. 6 d. their account must be credited for that sum. You may therefore journalize it in the following manner, immediately below Adam Bennet's entry :

Old Bank *Newcastle*, Cr.
By my draught to Adam Bennet,
at sight - - - L. 81. 10 6

But the best and most clerk-like method of doing it, is, to credit the old bank Newcastle from Adam Bennet's account in the ledger: which you will see I have followed, except in this one example.

J. Paid freight and carriage of goods - 3 1 15

J. *Humphry Everet*, Merchant, *Newcastle*,
Dr.

To my draught on the old bank Newcastle - 3 47 15
To abatement - - - 0 0

L. 47 15

Notr,

WASTE-BOOK.

5

13th January 1774.

Note, 1. To journalize this, you must make Fol. *L. s. d.*
Everet Humphry, Merchant, Newcastle, Dr.
 To my draught on the old bank New-
 castle - - - - - L. 47 15 0
 2. Draw out the bill of exchange on the bank;
 then refer to the *bill of exchange book, C;*
 for a copy; from which enter it in the bill-
 book.
 3. As, by promise, you agreed to pay him ready
 money, (see the letter-book, fol. 5th), the bill
 on the bank should be sent immediately to
 Everet, and a letter with it; for a copy
 whereof, please to refer to the letter-book,
 fol. 8th.

Mr. John Friend, Dr.

J.	1 cruet frame, silver tops - - -	4	1	5	0
	1 twenty-eight inch japann'd tea tray -		1	8	0
			<hr/>		
	Deliver'd to Mrs. Friend,		2	13	0
per E. Trusty.			<hr/>		

Note, 1. To journalize this, (and every other entry of this kind) you must make the person Dr. viz.

15	Friend, John, Dr.				
	To 1 cruet frame, silver tops -		L.	1	5 0
	1 twenty-eight inch japann'd				
	tea-tray - - -			1	8 0
					<hr/>
			L.	2	13 0

The only difference between the waste-book and journal, in entries like this, is, that the person's surname is put first, with *To* before the first article.—(See the Journal.)

2. As most people receive a bill of parcel or invoice with the goods they purchase, the scholar should make one to John Friend: If he

6 BOOK-KEEPING by SINGLE ENTRY.

13th January 1774.

be at a loss, let him refer to the bill of exchange book, D, for a copy, where he will see the buyer and seller's names, and residence, &c. disposed of in proper order.

3. Pray observe, that it is as necessary to authenticate the delivery of a parcel of goods, as it is to set them down in the waste-book; because, in case of a law-suit, you never can recover the value thereof, if disputed, unless you can prove their delivery, and that not by yourself, but by your servant, or any one employed by you. Therefore, immediately after the delivery of a parcel of goods, your servant should write underneath, (as in the above entry), Delivered to such a person, per A. B.

J. Mr. William Builder, Kelso, Dr.

- | | | | | |
|------|-----|---|---|---|
| A&M. | 3 | Banbury stock locks, each 6 and 7 inch. | | |
| | | at 8s-9s | - | 4 |
| | 2 | common foot rules, at 4s per doz. | - | |
| | 2 | ditto two foot ditto, at 8s ditto | - | |
| D. | 1/2 | doz. X key'd varnish'd chest locks, at | | |
| | | 4s ditto | - | |
| — | 1/2 | doz. X ward ditto, at 5s ditto | - | |

Deliver'd to William Builder, L.
per E. T.

Sold for ready money.

- | | | | | | | |
|----|---|--|---|---|---|---|
| | 1 | pair fine London scissors | - | 4 | 0 | 2 |
| J. | 1 | pair fine steel snuffers and stand | - | | 0 | 9 |
| | 2 | pair brass candlesticks, at 6s 6d per pair | - | | | |
| | 1 | pair plated spurs | - | | 0 | 6 |

Carried over, L.

Mr W. Willing

cried
f. 15
F.

J.

WASTE-BOOK. 7

13th January, 1774.

Mr W. Willing

	Pol.	L.	s.	d.
Brought over,		1	11	0
1 pair sugar nippers - - -	4	0	3	6
1 paper snuff box - - -		0	3	0
1 ditto toothpick case - - -		0	1	6
2 toothpicks, at 2 d. each - -				
1 eighteen inch best japann'd tea tray		0	14	0
1 ten inch ditto waiter - - -		0	4	0
2 doz. Chinese ivory knives and forks, at 15 s. per doz. - - -				
1 doz. ditto deserts - - -		0	10	0
1 doz. common sham buck ditto -		0	2	9
1 four doz. knife-case, polish'd furniture		1	1	0
1 ivory memorandum-book - - -		0	2	6
2 cedar pencils, at 4 d. each -				

Note, 1. To journalize this, you must make
Cath, Dr.

6 4 3

To sundries - - - L. 6 4 3

Note, 2. See in the bill of exchange book, E,
a copy of a bill of parcel, with a receipt gi-
ven to William Willing for what he bought.

Mr. Thomas Rider, Dr.

ried f. 15. F.	1 pair plated spurs - - -	0	7	0
	This accompt is not to be journaliz'd.			

14th.

Thomas Wickam, Esq; Dr.

J.	1 fine paper snuff box - - -	4	0	3	6
	1 fine ditto toothpick case - -		0	2	6
	1 pair plated spurs - - -		0	5	6
	1 two doz. silver'd furniture knife case		0	15	0
	2 doz. best green Chinese table knives and forks, at 18s per doz. -				

Deliver'd to John Steward,

per E. T.

3 2 6

Note, This must be journaliz'd in the same
manner as John Friend's, fol. 5th.

BOOK-KEEPING by SINGLE ENTRY.

15th January 1774.

	Mr. Joseph Young,	Dr.	Pol.	L.	s.	d.
To f. 15	1 twelve inch Banbury stock lock	-		0	2	0
B F.	Not to be journaliz'd.					

	Mr. Edward Carpenter,	Dr.	Pol.	L.	s.	d.
J.						
A&D.	$\frac{1}{2}$ doz. T. hinges, each 3s 6d—4s per doz.		5			
A&M.	3 pair inside chest ditto, each at 8s—9s					
D.	$\frac{1}{2}$ gross sorted wood screws, 2s 6d per gr.					
	1 six inch two bolt brass knob rim lock			0	3	3
	1 eight inch ditto, at 5s 6d—1 nine inch ditto, at 7s 6d					
	2 twenty-six inch best hand-saws, completed, at 5s 3d each					
	1 best pit-saw			1	6	0
	Deliver'd to himself,			3	2	0
	per E. T.					

Note, Enough has been said about journalizing entries like this.

	Mr. Adam Lack,	Dr.	Pol.	L.	s.	d.
To f. 5	1 pair brass candlesticks	-		0	4	0
B F.	Not to be journaliz'd.					

17th.

	Mr. William Builder,	Dr.	Pol.	L.	s.	d.
	$\frac{1}{2}$ doz. sorted plane-irons, at 6s per doz.		5			
	$\frac{1}{2}$ doz. sorted chisels, at 8s ditto					
A&M.	2 black augers, each $\frac{1}{2}$ inch. $\frac{1}{2}$, at 8s—9s					
	1 adz, weight 6 lb. at 7 $\frac{1}{2}$ d. per lb.					
	Carried over,	L.		0	13	7

WASTE-BOOK. 9

17th January 1774

		£	s.	d.
Mr. William Builder, Dr.				
	Brought over,		0	13 7
J.	doz. pit saw files, sorted, at 4s per doz.	5		
	rasps, at 14d each			
	red chalk pencils, at 6d. each			
	doz. bright box-head gimblets, sorted,			
	at 18s per gross			
	doz. common ditto, sorted, at 9s ditto			
Deliver'd to Mrs. Builder,				
	per E. T.		1	0 11

18th.

		£	s.	d.
Mrs. Lovemoney, Dr.				
of 15	1 silver pencil-case		0	5 0
B.	1 neat steel instrument-case		0	7 6
Not to be journaliz'd.			0	12 6

20th.

		£	s.	d.
William Thorogood, Esq; Dr.				
J.	1 pair neat pocket pistols, screw barrels	5	2	12 6
	1 pair neat brass candlesticks		0	8 0
	1 pair steel snuffers and stand		0	11 6
	1 pair pierc'd London gilt shoe buckles		0	7 6
	2 beaufet cork screws, at 1s each			
	1 neat barrel ditto		0	1 0
	2 fine London razors, at 2s 6d each			
	1 fine ditto penknife		0	1 6
Deliver'd to Edward Reed,				
	per E. T.		4	9 0

21st.

		£	s.	d.
Mrs. Lovemoney, Dr.				
of 15	1 silver thimble		0	1 6
B.	1 pair London gilt shoe buckles		0	6 0
Not to be journaliz'd.			0	7 6

to BOOK-KEEPING by SINGLE ENTRY.

22d January 1774.

Mr. John Friend,		Dr.	Pol.	L.	s.	d.
J.	1 set fire-shovel, tongs, and poker		6	0	7	6
	1 set ditto			0	6	0
	2 fenders, at 3s 9d each					
	Deliver'd to Mary Hume,			1	1	0
	per E. T.					

Mr. William Woodman,		Dr.	Pol.	L.	s.	d.
J.	2 pair gilt sleeve buttons, at 1s per pair		6			
	2 pair enamel'd ditto, at 4d. ditto					
	2 pair pinchbeck shoe buckles, 2s. each					
	1 pair fine steel snuffers			0	2	0
	2 pair common ditto, 6d each					
	Deliver'd to Mrs. Woodman,			0	9	11
	per E. T.					

Note, The scholar should sometimes write a bill of parcels of goods sold.

24th.

J.	Received of John Friend, in full		6	3	14	0
	Note, 1. You must here make,					
	Cash. Dr.					
	To John Friend, received in full L. 3 14 0					
	2. For a copy of his accompt, and the receipt given him, see the bill of exchange book, F.					

J.	Received of William Builder, in full		6	1	11	0
	Note, Observe the instructions given in the last entry; and see a copy of his accompt, and the receipt given him, in the bill of exchange book, G.					

WASTE-BOOK 11

24th January 1774

Mr. Edward Thomas,

Dr.

L. s. d.

24 twenty-four inch japan'd tea-tray

1 4 9

1 ten inch ditto waiter,

0 3 6

Not to be journaliz'd.

1 7 6

Mr. John Simkins,

Dr.

3 plain iron candlesticks, each at 3s-4s
per doz.

6

3 single ball'd ditto, each at 4s 6d-5s 6d

3 double ditto, each at 11s-12s ditto

3 plain screw'd, each at 10s-11s ditto

1 doz. common varnish'd padlocks, 3s do.

7

1 doz. ditto, at 4s ditto

1 doz. buffalo couteaux, each 7s-8s ditto

1 doz. common spring penknives

0 4 6

1 doz. best ditto

0 5 6

Deliver'd to John Jones,

per E. T.

2 3 9

Thomas Wickam, Esq;

Dr.

4 best London razors, at 2s 6d each

7

1 best camp ermet frame, silver tops

2 16 0

1 pair neat pocket pistols

2 2 0

Deliver'd to William Thompson,

per E. T.

5 8 0

Mrs. Mary Kelly,

Dr.

1 neat steel instrument-case

0 5 0

1 silver thimble

0 1 6

Not to be journaliz'd.

0 6 6

* F f

12 BOOK-KEEPING by SINGLE ENTRY.

24th January 1774.

	Mr. John Homer,	Dr.	For.	L.	s.	d.
To f. 15 B F.	1 pair London gilt shoe buckles	-		0	6	0
	Not to be journaliz'd.					
	<i>Sold for ready money.</i>					
	1 pair plated shoe buckles	-	7	0	3	3
	1 pair open work ditto	-		0	4	6
	1 one and a half inch auger	-		0	2	0
	1 pair plated spurs	-		0	7	0
Pr. c. 23	1 cwt. 1 qr. 16 lb. Siberia iron, at 18s 8d per cwt.	-				
	2 silver pencil cases, at 3s 6d each	-				
	6 cedar pencils, at 2s per doz.	-				
	1 doz. files, each 6 and 6½ inch. at 2s and 2s 6d ditto	-				
	8 lb. rubbers, at 8½ d, per lb.	-				
	1 pair brass candlesticks	-		0	4	0
	2 twenty-six inch hand-saws completed, at 5s 9d each	-				
	3 bright chest locks, at 1s ditto	-				
	2 gunter's scales, at 2s ditto	-				
	1 doz. sham buck knives and forks	-		0	3	0
	1 ten inch best japann'd tea tray	-		0	4	3
	1 eighteen inch ditto	-		0	14	0
	1 twenty-four inch ditto	-		1	6	0
J.	Note, To journalize this, you must make					
	Cash,	Dr.		6	10	8
	To fundries	- . .		L. 6	10	8
	<i>Frederick King, Esq;</i>					
		Dr.				
	1 set fire-shovel, tongs, and poker	-	7	0	7	0
	2 neat plain fenders, at 4s each	-				
	2 pair brass candlesticks, at 6s per pair	-				
J.	Deliver'd to Edward Careful,					
	per E. T.			1	7	6

WASTE-BOOK. 13

25th January, 1774.

		Fol	L.	s.	d.
J.	Mr. Edward Carpenter, Dr.				
	$\frac{1}{2}$ doz. X key'd box locks, at 4s per doz.	7			
	$\frac{1}{2}$ doz. bright straight cupboard ditto, at 5s 6d ditto				
	$\frac{1}{2}$ doz. ditto to cut, at 7s ditto				
	3 bright chest locks, at 10s ditto				
	Deliver'd to himself, per E. T.		0	10	9
<hr/>					
	Mr. Adam Lack, Dr.				
of. 15 B.F.	1 Beaufet cork screw		0	1	0
	Not to be journaliz'd.				
<hr/>					
	Mr. Edward Thomas, Dr.				
of. 15 B.F.	1 common cruet frame		0	7	6
	Not to be journaliz'd.				
<hr/>					
J.	William Wynn, Esq; Dr.				
	1 fine fowling-piece, silver mounted	8	3	13	6
	2 fine London razors, at 2s 6d each				
	1 neat case and strap for ditto		0	2	6
	Deliver'd, by order, to W. Dixon, carrier, per E. Trusty.		4	1	0
<hr/>					
	Mr. Thomas Rider, Dr.				
of. 15 B.F.	1 pair neat boot straps		0	2	0
	1 pair boot buckles		0	1	0
	Not to be journaliz'd.		0	3	0
<hr/>					
J.	Paid freight and carriage of goods from London	8	0	7	6

14 BOOK-KEEPING by SINGLE ENTRY.

25th January, 1774.

Note. Before I proceed any further, I will shew you how the following accounts are collected from the *Waste-Book*: But, previous thereto, I must tell you, that they are of so trifling a nature, as not to merit an account Dr. and Cr. in the *Ledger*; because, *first*, they may probably be paid for in a few days: And, *secondly*, that a continuance of their custom is extremely uncertain. And, in order to make you thoroughly understand the method of adjusting accounts like these, I propose to balance and carry forward those which remain unpaid, every fortnight, or month at longest. At the same time, you must remember to journalize and post your other transactions; one month being the longest time that merchants should neglect this very material part of their concerns.

Begin, then, at the 1st of January in your *Waste-Book*, and journalize every entry in succession, according to the directions given; and when you have so done, put the letter J in the margin, opposite to every account. When you come to the first of those mark'd, *Not to be journaliz'd*, you are to carry that, and all of that kind, to the next blank folio herein appropriated for that purpose, viz. Fol. 15: at the top whereof, after having written the day of the month, write, *Accounts brought forward*: then, as Thomas Rider's is the first of these trifling accounts, and is found in fol. 7. you must say, Rider (Thomas) Dr.—From fol. 7.—L. 0: 7: 0, (*the particulars are not to be mention'd.*) Lastly, Return back to fol. 7. and write in the margin, opposite the very entry, *Carried to fol. 15.* and it will be finished. Proceed in the same manner with the rest of these entries: but note, when the same person has had goods twice, or oftener, you must not enter his name again, but place the folio figure from whence the entry was taken, and the amount of the goods under the other; remembering to insert the reference in the margin, i. e. *carried to fol. 15.* as before.—If you collect all these accounts properly to this day, they will stand as follow:

WASTE BOOK.

27th January, 1774.

ACCOMPTS BROUGHT FORWARD.

			F	L	s	d
divd Feb	Rider, Thomas,	Dr. from	7	0	7	0
			13	0	3	0
divd Feb	Young, Joseph,	Dr.	8	0	2	0
divd Jan.	Lack, Adam,	Dr.	8	0	4	0
			13	0	1	0
divd Jan.	Lovemoney, Mrs.	Dr.	9	0	12	6
			-	0	7	6
divd Jan.	Thomas, Edward,	Dr.	11	0	7	6
			13	0	7	6
divd Jan.	Kelly, Mary,	Dr.	11	0	6	6
divd Jan.	Homer, John,	Dr.	12	0	6	0

16 BOOK-KEEPING by SINGLE ENTRY.

28th January, 1774.

		J.	Mr. John Underworth,	Dr.	Fol. L. 1.
		3	steel watch chains, at 12s per doz.	15 8	
A&D.	3	ditto, each at 18s 24s and 36s ditto			
	1	Morocco pocket-book, silver lock			0 10
	1	ditto, each at 12s 15s per doz.			
<i>Deliver'd to himself,</i>					3 0
<i>per E. T.</i>					
29th.					
		J.	Mr. Thomas Plumbtree,	Dr.	
A&M.	3	Kentish hammers, each at 7s 8s and 9s per doz.		8	
	2	pair bellows, each at 18s 21s 28s ditto			
	1	pair fine chamber ditto			0 3
	1	doz. brass handles and plates			0 3
	1	doz. ditto, each at 4s 5s 5s 6d per doz.			
<i>Deliver'd to John Nailer,</i>					11 8
<i>per E. T.</i>					
		J.	Thomas Wickam, Esq;	Dr.	
	1	neat fowling-piece		8 2 4	
<i>Deliver'd, by order, to William Thompson,</i>					
<i>per E. T.</i>					
			Mr. Ralph Gripe,	Dr.	
Tof. 26	1	neat steel watch chain		0 3	
B F.					
Not to be journaliz'd.					
			Mr. Thomas Keepwell,	Dr.	
Tof. 26	1	Kentish hammer		0 1	
B F.	1	draught board		0 6	
Not to be journaliz'd.					
					0 7

WASTE-BOOK. 17

29th January, 1774.

Receiv'd of Thomas Wickam, Esq; in full 8 10 12 6

Note, 1. To journalize this, you must make

Cash Dr.

To Thomas Wickam, Esq; received
in full, L. 10:12:6.

2. For a copy of his accompt, and the receipt
given him, see the *Bill of Exchange Book, I.*

31st.

Sold for ready money.

1 doz. stag knives and forks	-	9	0	5	3
1 two foot rule	-		0	0	9
1 paper snuff-box	-		0	3	0
1 one and a fourth inch auger	-		0	1	8
3 cwt. 3 qrs. 18 lb. iron, at 18s 8d per cwt.	-				
2 silver pencil-cases, at 2s 6d each	-				
2 double prong'd rafs, at 20d each	-				
1 ivory pocket book	-		0	3	0
2 large lead pencils, at 1s each	-				
1 pair boot straps	-		0	2	0
2 pair common scissors, 9d per pair	-				
1 frying-pan	-		0	2	0
1 short handled ditto	-		0	1	6
2 double bolted padlocks, at 1s each	-				
Sundries, Mrs. Lovemoney, in full	-		1	0	0
Ditto, Edward Thomas, in full	-		1	15	0

L.

8 1 0

Note, 1. The above must be journaliz'd, by
making

Cash Dr.

To sundry accompts (or sundries) L. 8:1:0.

18 BOOK-KEEPING by SINGLE ENTRY.

31st January, 1774.

2. If you refer back to the *brought forward* accounts, you will find, that Mrs. Lovemoney and Edward Thomas are there debited separately for 11 and 11. 15 s. which sums they had paid you this day; therefore, turn back to fol 15. and in the margin of their respective accounts, write, *Received 31st January*.
3. Before you either bring or carry forward these accounts, you must inspect carefully into those entries in this book, under the title of, *Sold for ready money*, and credit those persons who may have paid you.
4. See the two aforefaid accounts drawn out, and the receipts given them, in the *Bill of Exchange Book*, H and K.

Taf. 26 Mrs. Mary Kelly, Dr. paper snuff box - - - - - 9 6 1
B F. Not to be journaliz'd.

Paid postage of letters, and other petty charges

J. Paid house expences for this month - - - - - 4 12 6

Note, 1. This account must be journaliz'd, by making

Cash Cr.
By sundries - - - - - L. 4: 19: 5.

2. See the Book of House Expences.

February 1st, 1774.

J. Mr. John Deal, Dr.
A&M. 3 Banbury stock locks, each 8 inch. 9 inch. 9
at 10s 11s per doz. - - - - -
3 ditto, 10 inch. 12 inch. at 15s 20s do.
1 doz. X ward chest locks, at 5s ditto -

- Carried over, L. 0 10

WASTE-BOOK.

19

1st February 1774.

Mr. John Deal,

Dr.

Brought over -

L.	s.	d.
9	0	16 6

1/2 doz. bright straight cupboard locks, at 6s per doz. -

1/2 doz. ditto cut ditto, at 6s ditto -

1/2 doz. varnish'd padlocks, at 3s ditto -

D. 1/2 doz. ditto, each 3s 6d 5s ditto -

4 double bolted, at 10s ditto -

Deliver'd to Mrs. Deal,

per E. T.

1	1	1 7
---	---	-----

Mrs. Gaudy,

Dr.

26 1 fine paper snuff box -

F. 1 fine toothpick case -

1/2 doz. fine toothpicks, at 2s per doz. -

Not to be journaliz'd.

0	4	6
0	2	6

0	8	0
---	---	---

Mrs. Mary Kelly,

Dr.

26 1 pair fine London gilt sleeve buttons -

Not to be journaliz'd.

0	1	0
---	---	---

Sold for ready money.

1 neat hand candlestick, princes' metal

1 pair steel snuffers -

J. 1 steel fender -

9	0	7 0
	0	2 0
	0	3 6

Note, Make

Cash,

Dr.

To fundries, - - L. 0 : 13 : 0.

0	13	0
---	----	---

* G g

20 BOOK-KEEPING by SINGLE ENTRY

3d February 1774.

	Mr. Richard Woodmonger,	Dr.	Pol. L.	
	$\frac{1}{2}$ doz. black augers, each $\frac{1}{2}$ inch $\frac{1}{2}$ inch,			
	at 7s 6d 8s 6d per doz.	-	9	
	$\frac{1}{2}$ doz. ditto, each $\frac{1}{2}$ inch $\frac{1}{2}$ inch, at 9s 6d			
	12s ditto	-		
	1 doz. plane irons sorted	-	0	4
	2 doz. gouges sorted, at 5s ditto	-		
	1 doz. chisels sorted	-	10	0
	1 carpenters adz, $5\frac{1}{2}$ lb. at $8\frac{1}{2}$ d. per lb.			
Pr. C. 23	10 cwt. 2 qrs. 24 lb. Siberia iron, at			
	18s 8d per cwt.	-		
	6 doz. sorted files, $4\frac{1}{2}$ inch, 17s per gross			
A&D.	6 doz. ditto, each 5, $5\frac{1}{2}$, 6, $6\frac{1}{2}$ inch. at			
	18s 20s 22s 24s ditto	-		
C.M. 5	37 lb. rubbers, at 8d per lb.	-		
	3 doz. pit saw files, sorted, 3s 4d per doz.			
	1 seven foot pit saw	-		110
J.	$\frac{1}{2}$ doz. hand saws, completed, 5s 3d each			
	Deliver'd to Thomas Jones,		19	10
	per E. Trusty.			
J.	Received for sundry articles, of Thomas Rider, in full	-	10	010
	Note, 1. Make Cash, Dr.			
	To fundries, L. 0 : 10 : 0.			
	2. Refer to the brought forward accompts,			
	and opposite Rider's name, write,			
	Receiv'd 3d February.			
	3. Refer to the bill of exchange book, L.			
	for instructions to draw out the above			
	account in particulars from this book.			
	5th.			
	Mr. William Vintner,	Dr.		
	1 four doz. knife case, lacker'd furniture		10	019
	Carried over, L.			019

5th February 1774.

Mr. William Vintner, Dr.	For	L.	s.	d.
Brought over, L.	10	0	19	0
2 double doz. slight silver handled knives and forks, at 30s per doz.				
1 doz. ditto, deserts		1	1	0
Deliver'd to Isabella Handy, per E. T.		5	0	0

Mr. Edward Honesty, Kelso, Dr.				
To cash	10	100	0	0
Cr.				
By a bill on Messrs. Cook and Downright, London, at 1 month	9	33	9	0

Note, 1. Journalize the Cash as before directed.

2. See a copy of the bill in the *bill of exchange book*, M, which is entered in the proper columns in the *bill book*.

3. The Author presents his respectful compliments to the worthy schoolmasters of Great Britain, who, by approving of this Work, may introduce it into their schools to teach from, and informs them, that they must give their scholars a copy of the above, and of all the bills of exchange which are supposed to be received in this course of book keeping, before they be entered in the *waste-book*.

Mr. Edward Evans, London, Dr.				
To a bill on Messrs. Cook and Downright	11	33	9	0
To discount at $2\frac{1}{2}$ per cent. of 34l 6s 6d				
To abatement		0	0	4

Note, 1. Journalize the above as it stands, only put the surname first.

2. Edward Evans, in answer to your letter of the 3d ult. (see the *letter-book*, fol. 4th,) chuses to allow you a discount of $2\frac{1}{2}$ per cent. for

34 6 6

22 BOOK-KEEPING by SINGLE ENTRY.

5th February, 1774.

for ready money; in consequence whereof, you send him the above bill, which you received from Edward Honesty, after having indorsed it, and debit him for the amount of the discount at $2\frac{1}{2}$ per cent. which, with an abatement of 4d. pays him in full.

3. Indite a letter proper to be sent to Evans on the occasion, and then refer to the *letter-book*, fol. 8. where you will see a copy.

4. Indorse the draught, (that is, write your name on the back of it) and fill up the blank column, *of whom, and when received*, in the *bill-book*.

Mr. John Lackcash,

Dr.

1 neat copper urn

1 tea bell

To f. 26

B. F.

1 twenty-eight inch best japann'd tea tray

1 ten inch waiter ditto

Not to be journaliz'd.

Mr. William Trustlove,

Dr.

1 doz. sham buck knives and forks

To f. 26

B. F.

1 frying-pan

Not to be journaliz'd.

Mrs. Longhead,

Dr.

To f. 26

B. F.

1 neat tea bell

1 neat steel instrument-case

Not to be journaliz'd.

Mr. Joseph Fairdealer,

Dr.

A&D.

$\frac{1}{2}$ doz. paper snuff-boxes, each at 15s
18s and 22s per doz.

Carried over, L.

L.

1.

1

7

0

1

12

0

3

3

4

0

3

0

2

0

5

0

2

0

5

0

7

0

7

1

1

1

7

WASTE-BOOK.

33

1th February 1774.

		Mr. Joseph Fairdealer,	Dr.	£	s.	d.
		Brought over,		L.	11	1 7 6
& D.	3	toothpick cases, each at 15s and 22s per doz.				
—	2	pair plated spurs, each at 3s 6d and 4s 6d and 5s per pair				
—	3	pair sugar nippers, at 2s 6d ditto				
—	1	pair ditto, each at 2s 9d and 3s 2d do.				
—	3	steel instrument-cases, each at 20s 22s 30s and 36s per doz.				
—	2	silver pencil-cases, each at 2s 6d 3s 3s 6d and 4s 6d each				
J.	1	doz. black lead pencils, each at 1s 6d 2s 3s and 3s 6d per doz.				
		Deliver'd to himself,			7	8 2
		per E. T.				
		Sold for ready money.				
C. 23.	3	cwt. 1 qr. 22 lb. iron, at 18s 8d per cwt.				
	1	double doz. silver handled knives and forks			111	6
	1	double doz. ditto, deserts, 21s per doz.				
J.	2	best double worm gimblets, 3d each				
		L.		5	6	10
		7th.				
		Mr. William Builder,		Dr.		
	3	hundred 4d. nails, at 4d per hundred			11	
	2	hundred 6d. ditto, at 5d ditto				
	2	hundred 8d. ditto, at 7d ditto				
	1	hundred 10d. ditto, at 8½d ditto				
		Carried over,		L.	0	3 8½

24 BOOK-KEEPING by SINGLE-ENTRY.

7th February, 1774.

		Mr. William Builder,	Dr.	Feb.	L.	s.	d.
		Brought over,	L.	11	0	3	8
	1 m.	2d. tacks	-		0	1	8
J.	2 m.	3d. ditto, at 2s 3d per m.	-				
		Deliver'd to John Chalk,			0	9	10
		per E. T.					
		8th.					
		Thomas Dawson, Esq;	Dr.				
	2 pair	princes' metal pillar candlesticks,		12			
		at 15s per pair					
	1 hand	ditto			0	6	6
J.	1 pair	fine steel snuffers and stand			0	8	0
		Deliver'd to Mrs. Dawson,					
		per E. T.			2	4	6
		Mrs. Gaudy,	Dr.				
Tof. 26	1	silver thimble			0	1	6
B. F.	1	pair London gilt shoe buckles			0	6	0
		Not to be journaliz'd.			0	7	6
		Mr. John Deal,	Dr.				
	1 m.	4d. nails		12	0	3	6
	1 m.	6d. ditto			0	4	6
D.	$\frac{1}{2}$ m.	12d. ditto, at 8s 6d per m.					
—	$\frac{1}{4}$ m.	20d. ditto, at 14s 6d ditto					
—	$\frac{1}{2}$ m.	24d. ditto, at 18s ditto					
J.					1	4	0

WASTE-BOOK.

25

8th February, 1774.

Note, 1. Preparation must now be made for Fol. L. s. d.
bringing the small accompts forward which remain undischarged, by leaving an intire folio for this purpose; at the top whereof, after having written the day of the month, &c. write,

Accompts brought forward.

2. Take a survey of your *waste-book* from the last brought forward accompts, fol. 15. to this folio, and discharge, if you have not already, as many of those accompts as have been paid you, by writing in the margin, *Received*: then bring the remainder forward singly and separately, expressing the sum-total only, the folios they are brought from, and insert in the margin of each respective accompt the reference hereto.

3. *Lastly*, Journalize every accompt in succession, from fol. 15. (except those marked, *Not to be journaliz'd*, which must be brought to this folio,) according to former directions, and they will stand as follow:

ACCOMPTS

26 BOOK-KEEPING by SINGLE ENTRY.

10th February, 1774.

ACCOMPTS BROUGHT FORWARD.

Carried to f. 35. B F.				Pol	L	s.	d.
	Young, Joseph,	Dr.	- from	15	0	2	0
Receiv'd 19th Feb	Lack, Adam,	Dr.	- -	15	0	5	0
Receiv'd 14th Feb	Kelly, Mary,	Dr.	- -	15	0	6	6
				18	0	1	6
				19	0	1	0
Receiv'd 19th Feb	Homer, John,	Dr.	- -	15	0	6	0
		Brought back from		31	0	3	0
To f. 35	Gripe, Ralph,	Dr.	- -	16	0	3	0
To f. 35	Keepwell, Thomas,	Dr.	-	16	0	7	0
Receiv'd 14th Feb	Gaudy, Mrs.	Dr.	- -	19	0	8	0
				24	0	7	0
Receiv'd 15th Feb	Lackcash, John,	Dr.	-	22	3	4	0
To f. 35	Trustlove, William,	Dr.	-	22	0	5	0
To f. 35	Longhead, Mrs.	Dr.	-	22	0	7	0

10th February 1774.

Mr. Thomas Architect,

Dr.

Fol. L. s. d.

1 doz. best bright double worm box head
gimblets, at 24s per gross

12

1 doz. best black single worm ditto, at
18s ditto

1 doz. common ditto, at 12s ditto

2 large lead pencils, at 1s each

3 red chalk ditto, at 4s per doz.

2 best 26 inch hand saws, completed, at
5s 6d each3 seven inch two bolt iron rim locks, brass
knobs, at 4s 6d each

3 ten inch ditto, at 10s 6d each

2 gross sorted wood screws, 2s 6d per gr.

4 m. 2d. racks, at 20d per m.

4 m. 3d. ditto, at 2s 3d ditto

2 m. 4d. nails, at 3s 6d ditto

J. 1 m. 8d. ditto

0 6 6

Deliver'd to himself,

per E. T.

4 17 8

Received of John Deal on account - 11th.

Mr. William Builder,

Dr.

3 six inch Banbury stock locks, at 8s per
doz.

13

3 eight inch ditto, at 10s ditto

2 Kentish hammers, at 10s 6d ditto

2 ditto, each 12s 14s 16s ditto

1 doz. brass hat pins

0 1 4

1 doz. ditto, each 20d and 2s 6d ditto

J. 2 neat iron fenders, at 4s each

Deliver'd to himself,

per E. T.

1 6 9

* H h

48 BOOK-KEEPING by SINGLE ENTRY.

12th February 1774.

Received from Mr. Edward Honelly, an indorlement on Messrs. Short and Ready, London, value

J.

Note. After you have journalized the above, you must enter the draught in your *bill-book*, from the copy of it which is in the *bill-of-exchange book*, at N.

Mr. William Amos, Ironmonger, London, Dr.

To a draught on Messrs. Short and Ready, London

Pr. c. 24 To discount of ditto for prompt payment, at 5 l. per cent.

J.

Note. The directions given at page 21, under Edward Evans' entry, are applicable to the above, and must be observed in every particular. (See the *letter-book*, fol. 9.)

14th.

J. Received of John Deal, on accout

See a receipt proper to be given to Mr. Deal, in the *bill of exchange book*, O.

Sold for ready money.

- 2 short handled frying-pans, 1s 6d each
- 1 beaufet cork-ferew
- 2 barrel ditto, at 6d each
- 1 set fire shovel, tongs, and poker
- 1 fender
- 1 tea bell
- 1 set silver handled knives and forks
- 6 pair ditto, deserts, at 2s 2d per pair
- 1 three doz. knife case, best silver'd furniture

Carried over, L.

WASTE-BOOK.

29

14th February 1774.

Sold for ready money.

Brought over, L.

	L.	s.	d.
1 best buckling comb	13	3	19
1 pair plated spurs		0	0
10 Sundries Mrs. Kelly in full		0	7
10 Ditto Mrs. Gaudy ditto		0	9
		0	15

L. 5 10 11

Note, 1. When you journalize, remember to credit Mesdames Kelly and Gaudy's accompts in the brought forward accompts.

2. See Mrs. Kelly's accompt, and receipts given to her and Mrs. Gaudy, in the bill of exchange book, P and Q: also the method of ascertaining the particulars from the waste-book.

Mr. Ralph Gripe,

Dr.

35 1 silver pencil-case	13	0	3
2 cedar pencils, at 2 d. each			0

Not to be journaliz'd.

0 3 4

Mr. Edward Carpenter,

Dr.

2 doz. single worm bright box head gimblets, at 18s per gross

2 doz. common black ditto ditto, at 9d ditto

1 m. 24d nails

1 m. 20d ditto

2 m. 12d ditto, at 8s 6d per m.

2 m. 10d ditto, at 7s 6d ditto

3 m. 8d ditto, at 6s 6d ditto

4 m. 6d ditto, at 4s 6d ditto

6 m. 4d ditto, at 3s 6d ditto

Deliver'd to E. Carpenter,

per E. T.

14 0 17 6

0 14 6

0 7 0

30 BOOK-KEEPING by SINGLE ENTRY.

15th February, 1774.

J. Received for fundry articles of John Lack-^{Fol.} L.^{1.}
cash, in full - - - 14 3 4

*Note, Pursue the directions given at page 20.
under Thomas Rider's entry: and see the
bill of exchange book, R.*

To f. 35, Mr. William Trustlove, Dr.
B F. 1 neat steel watch chain - - - 0 2
Not to be journaliz'd.

17th.

J. Received of Edward Carpenter on ac-
compt - - - 14 3 0

*Note, See a copy of a receipt given him in the
bill of exchange book, S.*

Mr. William Thompson, Sheffield, Dr.
To my draught on the old bank New-
castle - - - 14 9 6

Pr. c. 24 To discount of 10l 2s. at $7\frac{1}{2}$ per cent. -
J. To abatement - - - 0 0

In full, L. 10 2

*Note, 1. William Thompson's offer to you of
 $7\frac{1}{2}$ l. per cent. discount for ready money, is
the cause of your paying him to soon: you
must therefore draw out the above bill of ex-
change, copy it in your bill book, and send
it to him per the post.*

*2. Refer to the bill of exchange book, T, for a
copy of the bill: and to the letter-book, fol.
9. for a copy of a letter.*

WASTE-BOOK.

31

17th February, 1774.

Mr. William Vintner, Dr.

2 pair princes' metal pillar candlesticks,
at 14s per pair - - -
1 pair fine steel snuffers - - -
J. 1 stand for ditto - - -

£	s.	d.
14		
0	3	0
0	4	6

Deliver'd to himself,
per E. T.

1	15	6
---	----	---

18th.

Mr. Thomas Keepwell, Dr.

1 tea bell - - -

0	1	6
---	---	---

Not to be journaliz'd.

Mrs. Finikin, Dr.

1 pair fine scissors - - -
1 neat Morocco pocket-book - - -
1 silver thimble - - -

0	4	0
0	10	6
0	1	6

Not to be journaliz'd.

0	16	0
---	----	---

19th.

Mr. John Homer, Dr.

1 pair neats' leather bellows - - -

0	3	0
---	---	---

Not to be journaliz'd.

Mr. Thomas Architect, Dr.

2 Kentish hammers, each at 12s 14s 16s
per doz. - - -

15

J. 10 m. 2d tacks, at 20d per m. - - -

Deliver'd to John Tyler,
per E. T.

1	3	8
---	---	---

32 BOOK-KEEPING by SINGLE ENTRY.

19th February, 1774.

Tef. 35		Mr. William Trustlove,	Dr.	Feb. L.	S.	D.
BF.	1	neat copper urn			2	0
		Not to be journaliz'd.				
		Sold for ready money.				
	2	pair brass candlesticks, at 4s per pair			8	0
	1	tea bell			0	2
	1	iron fender			0	4
	2	pair enamel'd sleeve buttons, at 3d per pair				
	2	pair steel shoe buckles, at 1s 6d ditto				
	1	pair pinchbeck ditto			0	2
BF. & 26		Sundries to John Homer, in full			0	9
BF. & 26		Ditto, to Adam Lack, ditto,			0	5
	2	gimblets, at 2d each				
Pr. C. 23	5	cwt. 0 qr. 27 lb. iron, at 18s 8d per cwt.				
J.						

Note, 1. I cannot too much caution the scholar to remember, when he is journalizing this account, to refer to the *brought forward accounts*, and credit Homer and Lack.
2. See the receipts given them in the *bill of exchange book*, U and V.

		Mrs. Paylittle,	Dr.			
To f. 35	1	neat Morocco pocket-book, silver lock		0	18	0
B. F.		Not to be journaliz'd.				
		Mr. Edward Rustnail,	Dr.			
		To cash paid his draught on me to John Dealer		15	40	15
J.		To abatement			0	0
				L.	49	15

WASTE-BOOK. 13

19th February, 1774.

Note. 1. Immediately after receiving his letter, advising, that he had drawn on you for 40 l. 15s. 6d. at 1 month, payable to Mr Thomas Peartree, or order, you should enter it in your bill-book, to which I refer you.
 2. If the bill had been presented to you for acceptance before due, you must have accepted it, by writing your name on the face of it, as you may see in the *bill of exchange book*, at *W*.

21st.

J. Received of Edward Honesty on account 15 25 0 0

22d.

J. *John Blacksmith, Dr.*
 1 cwt. 1 qr. 18 lb. Siberia iron, at 19s per cwt. 15
 2 farriers rasps, at 16s per doz. -
 2 twelve and a half inch two-prong'd do. at 18s ditto -

Deliver'd to himself,
per E. T.

1 12 5½

William Merry, Dr.

1 two doz. common knife-case -
 2 doz. ivory Chinese table knives and forks, at 16s per doz. -

0 4 6

Not to be journaliz'd.

1 16 6

Jonas Lovecredit, Dr.

2 six inch japann'd waiters, at 18d each

Not to be journaliz'd.

34 BOOK-KEEPING by SINGLE ENTRY.

24th February 1774.

	Mr. Thomas Underwork,	Dr.	Pol.	L.	1.
J.	To cash paid his draught on me to William Quick		16	25	11

Note, 1. The same directions given the 21st inst. will do for this entry.

2. See a copy of the bill in the *bill of exchange book, X.*

3. See it entered in the *bill book.*

J.	Paid carriage of goods, &c.	-	16	0	18
----	-----------------------------	---	----	---	----

Note, The directions given you at page 25. must be attended to, in the same order and tenor as they stand, for bringing forward your small accompts in this book; which, when done, will stand as follow:

11	1	2
----	---	---

11	0	0
----	---	---

Dr. William Quick
two doz. common knife-cases
every Chinese table knives and
forks, at 18s per doz.

James Lawrence
six inch japanned wasters, at 18s each

Not to be journalized.

WASTE-BOOK.

35

24th February, 1774.

ACCOMPTS BROUGHT FORWARD.

			Fol	L.	s.	d.
reiv'd Mar.	Young, Joseph,	Dr. - from	26	0	2	0
		Brought back from	38	0	10	6
ried f. 55. F.	Gripe, Ralph,	Dr. - -	26	0	3	6
			29	0	3	4
f. 55	Keepwell, Thomas,	Dr. -	26	0	7	0
			31	0	1	6
reiv'd Feb	Trustlove, William,	Dr. -	26	0	5	3
			30	0	2	6
			32	2	2	0
f. 55	Longhead, Mrs.	Dr. -	26	0	7	6
f. 55	Finikin, Mrs.	Dr. - -	31	0	16	0
reiv'd Mar	Paylittle, Mrs.	Dr. - -	32	0	18	0
f. 55	Merry, William,	Dr. - -	33	1	16	6
	Cr. from fol. 39. L. 1 : 1 : 0.					
reiv'd Mar.	Lovecredit, Jonas,	Dr. - -	33	0	3	0
	* I i					

36 BOOK-KEEPING by SINGLE ENTRY.

24th February, 1774.

	Mr. John Simkins,	Dr.	Fol.	L.	s.
3	nine inch Banbury stock locks, at 11s				
	per doz,		16		
3	ten inch ditto, at 14s ditto				
3	eleven inch ditto, at 17s ditto				
2	twelve inch ditto, at 22s ditto				
4	foot rules, at 4s ditto				
4	two foot ditto, at 8s ditto				
2	gunter's scales, at 22d each				
1	six inch japann'd waiter			0	1
2	eight inch ditto, at 30d ditto			9	3
1	ten inch ditto			1	4
J.	1 twenty-four inch ditto tea tray				
	Deliver'd to Thomas Telltruth,			2	15
	per E. T.				

25th.

J.	Lent John Goodwill per promissory note, payable to myself, or order, at 1 month	16	50	0
----	---	----	----	---

Note, 1. To journalize the above, you must make

Goodwill, John, Dr.
To cash lent him per promissory note, for 1 month - - - L. 50 0 0

2. See a copy of this note in the bill of exchange book, at T, which is also copied in the bill-book.

	Mr. Richard Woodmonger,	Dr.			
A&D.	$\frac{1}{2}$ doz. plain iron candlesticks, each 3s 6d				
	4s 5s 5s 6d and 6s per doz.		16		
—	$\frac{1}{2}$ doz. brass ball'd do. 5s 6d 6s 6d 7s do.				
	$\frac{1}{2}$ doz. secret thumb locks, at 10s ditto		17		
	$\frac{1}{2}$ doz. secret letter locks, at 18s ditto				
	$\frac{1}{2}$ doz. brass dog-collar locks, at 21d do.				
—	$\frac{1}{2}$ doz. ditto. each at 2s 3d 3s 4s ditto				
J.	Deliver'd to Edward Sykes,				
	per E. T.			116	

25th February 1774.

		Fol.	L.	s.	d.
Mr. Joseph Fairdealer, Dr.					
$\frac{1}{2}$ doz. beaufet cork screws, 9s per doz.		17			
$\frac{1}{2}$ doz. barrel ditto, each 6s 7s 8s 6d					
and 10s 6d ditto					
$\frac{1}{2}$ doz. London razors, at 26s ditto					
$\frac{1}{2}$ doz. ditto penknives, at 18s ditto					
1 etui Morocco pocket-book			0	10	6
1 ditto, each 12s 14s 17s 19s ditto					
Deliver'd to himself,			5	15	0
per E. T.					
Receiv'd for sundries of William Trust-					
love		17	2	9	6
J. Abatement			0	0	3
Note, 1. You must make			2	9	9
Cash,	Dr.				
To sundries	L. 2 : 9 : 6				
2. The abatement only balances the accompt.					
3. See the accompt drawn out, and a receipt					
given to him, in the bill of exchange book, Z.					
Mr. Ralph Gripe, Dr.					
f. 55 1 pair boot straps			0	1	6
F. 1 pair plated spurs			0	5	0
Not to be journaliz'd.			0	6	6
26th.					
Thomas Dawson, Esq; Dr.					
1 pair horse pistols		17	2	4	0
1 pair neat screw barrel pocket ditto			2	12	6
1 neat silver mounted fowling-piece			3	13	6
1 pair neat spurs, with silver chains			1	0	0
Deliver'd to William Steward,			9	16	0
per E. T.					

38 BOOK-KEEPING by SINGLE ENTRY.

26th February, 1774.

Carried
Back to
fol. 35.
B. F.

Mr. *Joseph Young*, Dr.
1 two doz. common fish skin paper case
Not to be journaliz'd.

Fol. L. 1.
0 10

To f. 55
B F.

Mrs. *Longhead*, Dr.
1 four doz. knife case, polish'd furniture
Not to be journaliz'd.

1 1

J.

Mr. *Edward Honesty*, Dr.
To cash - - -

17 10 10

To f. 55
B F.

Miss *Puny*, Dr.
1 neat tortoiseshell comb and case -
1 pole comb - - -

0 2
0 2

Not to be journaliz'd.

0 4

28th.

A&D.

Mr. *John Deal*, Dr.
1 doz. brass handles, each 3s 4s 6d 5s
and 6s per doz. - - -
1 doz. hat pins, each 1s 4d 2s 2s 8d do.
2 Kentish hammers, at 14d each -
1 doz. T. hinges, each 4s 6d 6s per doz.
3 pair inside chest ditto, each 8s 9s ditto
6 pair ditto, each 10s 13s ditto -
1 1/2 gross wood screws, sorted, 2s 6d gross
1 twenty-six inch best hand saw, com-
pleted - - -

18

J.

Deliver'd to himself,
per E. T.

2 14

WASTE-BOOK. 39

28th February 1774.

Sold for ready money.

	Fol.	L.	s.	d.
1 pair plated shoe buckles -	18	0	4	6
1 pair ditto pierc'd -		0	5	0
1 pair plated spurs. -		0	4	0
2 one and a fourth inch black augers, at 20d each -				
2 one and a half inch ditto, at 2s ditto -				
1 doz. common sorted gimblets, 12d doz.				
1 pair horse pistols -		1	16	0
2 ten inch farriers' rasps, 12s per doz.				
2 eleven inch ditto, 14s ditto -				
2 silver thimbles, 18d each -				
J. 3 pair gilt sleeve buttons, 1s per pair -				
8 pair enamell'd ditto, 3d. ditto -				
	L.	3	9	8

Miss Downright, Dr.

1 neat etui pocket-book, pierc'd silver lock -		1	2	0
--	--	---	---	---

Not to be journaliz'd.

J. Paid freight and carriage of goods -	18	0	18	4
---	----	---	----	---

J. Paid house-expences for this month -	18	6	1	2
---	----	---	---	---

March 2d, 1774.

F. 35 J. Receiv'd of William Merry on accmpt	18	1	1	0
--	----	---	---	---

Note, 1. When the above accmpt is journaliz'd, you must immediately turn back to the last brought forward accmpts, at fol. 35. and underneath William Merry's, write, "Cr. from fol. 39. L. 1 : 1 : 0." placing the money in an inner column; whereby you have
Dr.

40 BOOK-KEEPING by SINGLE ENTRY.

2d March, 1774.

Dr. and Cr. as exact as, and in a more concise manner than, in the Ledger.

2. See a receipt given to him, in the bill of exchange book, at A a.

Pr. C. 23. J. Mr. John Blacksmith, Dr.
5 cwt. 3 qrs. 4 lb. Siberia iron, at 19s
per cwt. 19

Deliver'd to John Vulcan,
per E. T.

3d.

A&M. Mr. John Underworth, Dr.
2 pair plated shoe buckles, 2s 9d per pair 19
2 pair ditto, each 3s 3s 3d 3s 6d ditto -
2 pair ditto, pierc'd, each 3s 9d 4s ditto
3 paper snuff boxes, 2s 4d each -
3 ditto, each 2s 10d 3s 6d ditto -
4 ditto, each 1s 10d 1s 6d 1s ditto -
2 toothpick cases, 1s 4d ditto -
J. 1 ditto - 0 1 10

Deliver'd to Mrs. Underworth,
per E. T.

4th.

Mr. Thomas Plumbtree, Dr.
1 doz. sorted plane irons 19 0 4 6
1/2 doz. ditto gouges, at 5s per doz -
1/2 doz. ditto chisels, at 6s ditto -
1 carpenter's adz 0 4 0
2 3/4 inch augers, at 10s -
J. 2 7/8 inch ditto, at 12s -

Delivered to Mr. Plumbtree,
per E. T.

0 17 8

WASTE-BOOK. 41

5th March, 1774.

William Wynn, Esq; Dr.

2 double doz. strong silver handled knives
and forks, at 2l 12s 6d per doz. - 19

1 double doz. ditto, deserts - 1 14 0

1 best knife-case, silver'd furniture - 1 2 0

Deliver'd to John Butler,
per E. T. 8 1 0

J. Receiv'd of John Blacksmith, on accompt 20 3 3 0

*Note, See the copy of a receipt given to him, in
the bill of exchange book, B b.*

Sold for ready money.

f. 35 Sundries to Jonas Lovcredit, in full - 20 0 3 0

1 pair fine womens scissors - 0 4 0

1 pair ditto - 0 6 6

2 steel watch chains, at 3s 6d each -

2 razor cases and straps, at 2s 6d ditto -

4 best London razors, at 2s 6d ditto -

2 ditto penknives, at 2s ditto -

4 frying-pans, at 2s 2d ditto -

1 cruet frame, ivory tops - 0 8 6

2 twelve inch Banbury stock locks, 2s do.

1 doz. buck table knives and forks - 0 4 6

2 doz. sham ditto, 2s 8d per doz. -

J. 1 gunter's scale - 0 2 0

L. 3 12 6

7th.

Frederick King, Esq; Dr.

1 twenty-four inch best japann'd tea tray 20 1 6 0

2 twelve inch ditto waiters, 4s 6d each

Carried over, L. 1 15 0

7th March, 1774.

Captain Inglestone, Dr.

	£	s.	d.
1 twenty inch best japan'd tea tray -	20	0	16 0
2 eleven inch best ditto waiters, 4s 6d each			
1 six inch ditto -		0	2 0
2 double doz. strong silver handled knives and forks, 2l 12s 6d per doz. -			
1 double doz. ditto deserts -		1	14 0
1 best knife-case, silver furniture -		1	2 0

Deliver'd to Edward Mate,
per E. T.

9 8 0

9th.

Mr. Edward Ninny, Dr.

1 eight inch common japan'd waiter -	21	0	2 6
3 eight inch best ditto, at 2s 10d each			
2 eleven inch common ditto, 3s 6d ditto			
2 twelve inch ditto, 3s 9d ditto -			
1 twenty inch best tea tray -		0	14 6
2 twenty inch common ditto, 12s 6d ditto			
6 pair common scissors, each 8s 10s doz.			
3 steel watch chains, each 10s 16s 24s 36s ditto -			
1 doz. razor-cases and straps, 24s ditto			

Deliver'd to Mr. Ninny,
per E. T.

5 7 6

10th.

Mr. William Builder, Dr.

6 m. 2 d. tacks, at 20d. per m. -	21		
6 m. 3 d. ditto, at 2s 3d ditto -			
1 m. 24d nails -		0	17 6
1 m. 20d ditto -		0	14 6
2 m. 12d ditto, at 8s 6d ditto -			

Carried over, L.

3 12 6

* K k

44 BOOK-KEEPING by SINGLE ENTRY,

10th March, 1774.

	Mr. William Builder,	Dr.	Pol. L. 1.
	Brought over,		21 3 12
	2 m. 10d nails, at 7s 6d per m.		
D.	6 eleven inch Banbury stock locks, at		
J.	17s per doz.		
	Deliver'd to himself,		4 16
	per E. T.		

11th.

	Mr. William Merry,	Dr.	
To f. 70	1 six inch two bolt brass knob lock		0 3
B.F.			
	Not to be journaliz'd,		

12th.

	Mr. George Oliver,	Dr.	
	3 cards gilt sleeve buttons, 5s per card		21
	8 cards enamel'd ditto, 2s 6d ditto		
	1 set fire shovel, tongs and poker		0 3
A&M.	2 sets ditto, each 4s 4d and 3s 9d per set		
	1 set ditto		0 5
	2 ivory memorandum-books, at 2s each		
—	2 ditto, each 2s 6d 3s 3s 6d 4s 6d ditto		
J.	Deliver'd to Mrs. Oliver,		4 10
	per E. T.		

	Mr. Edward Quickpay,	Dr.	
	2 doz. crambo combs, at 11s per gross		22
	2 doz. ditto, each 14s 17s ditto		
	1 doz. rupee ditto, 22s ditto		
	1 doz. buckling ditto		0 3
	3 paper snuff boxes, 3s each		
	2 ditto, 3s 8d ditto		
	1 ditto		0 1
	2 ditto, 1s 6d ditto		

Carried over, L. 1 12

12th March, 1774.

Mr. Edward Quickpay, Dr.

Brought over,

£	s.	d.
22	1	12 5

2 paper snuff boxes, at 2s each -

4 tortoiseshell toothpicks, at 2s per doz.

J. 1 pair fugar nippers - -

0	3	0
---	---	---

Deliver'd to Edward Quickpay,

per E. T.

2	0	1
---	---	---

Mrs. Wimble,

Dr.

F. 1 silver thimble - - -

0	1	6
---	---	---

Not to be journaliz'd.

Sold for ready money.

3. 4 cwt. 0 qr. 12 lb. Siberia iron, 18s 8d
per cwt. - - -

22

3 one inch black augers, at 16s per doz.

3 1½ inch ditto, at 20s ditto

3 1½ inch ditto, at 24s ditto

1 doz. plane irons, sorted, at 4s 6d ditto

1 doz. gouges, at 5s ditto

L.

4	16	5
---	----	---

14th.

Mr. Edward Telloy, Dr.

3 iron candlesticks, at 3s per doz. -

22

D. 3 ditto, each 3s 6d 4s 6d 5s 5s 6d ditto

3 brass ball'd ditto, each 4s 6d 5s 6d do.

1 doz. secret thumb locks, at 9s ditto -

3 letter locks, at 16s ditto

6 brass dog-collar locks, at 2s 4d ditto

6 ditto, each 2s 10d 3s 6d ditto

Deliver'd to himself,

per E. T.

1	0	8½
---	---	----

46 BOOK-KEEPING by SINGLE ENTRY.

14th March, 1774.

To f. 70 B. F.	Miss Downright, common cruet frame.	Dr.	-	-	Fol.	L.	1. 4
	Not to be journaliz'd.						0 8
<hr/>							
	<i>Sold for ready money.</i>						
Pr. c. 23	2 cwt. 3 qrs. 17 lb. Siberia iron, 18s 8d						
J.	per cwt.	-	-	-	22	2	14
<hr/>							
	Mr. Joseph Yeomans, Ironmonger, Dr.						
	$\frac{1}{2}$ doz. five barr'd tinn'd curry-combs, at						
	7s 6d per doz.	-	-	-	22		
	$\frac{1}{2}$ doz. six barr'd ditto, at 8s 6d ditto	-	-	-	23		
	$\frac{1}{2}$ doz. round iron ditto, at 3s 9d ditto						
	3 brushes, at 10s ditto	-	-	-			
	9 m. 2 d. racks, at 18 $\frac{1}{2}$ d. per m.	-	-	-			
	8 m. 3 d. ditto, at 2s 1 $\frac{1}{2}$ d. ditto	-	-	-			
	10 $\frac{1}{2}$ m. 4 d. nails, at 3s 4d ditto	-	-	-			
J.	7 m. 6 d. ditto, at 4s 4d ditto	-	-	-			
	Deliver'd to himself,						
	per E. T.					5	9
<hr/>							
	Mrs. Finikin, Dr.						
To f. 70	1 pair chamber bellows	-	-	-		0	3
B. F.	Not to be journaliz'd.						
<hr/>							
	<i>Sold for ready money.</i>						
	1 pair neats' leather bellows	-	-	-	23	0	2
	1 pair boot straps	-	-	-		0	1
	1 pair London scissors	-	-	-		0	2
	2 short handled frying-pans, at 2s each						
	$\frac{1}{2}$ doz. bright chest locks, at 10s per doz.						
Pr. c. 23	2 cwt. 0 qr. 6 lb. iron, at 18s 8d per cwt.						
J.							
						L.	2 13

15th March, 1774.

	Mr. John Friend,	Dr.	Fol.	L.	s.	d.
J.	2 pair princes' metal pillar candlesticks,		23			
	at 18s per pair					
	Deliver'd to Mrs. Friend,					
	per E. T.					
	16th.					
	Mr. John Deal,	Dr.				
	1 six inch two bolt brads knob lock		23	0	3	3
	2 eight inch ditto; 5s 9d each					
J.	2 nine inch ditto, 8s 6d ditto					
	Deliver'd to himself,			1	11	9
	per E. T.					
	Mr. William Builder,	Dr.				
	$\frac{1}{2}$ doz. inside chest hinges, at 8s per doz.		23			
KD.	$\frac{1}{2}$ doz. ditto, each 9s 10s 13s ditto					
	1 doz. brads handles and plates			0	4	0
	1 doz. ditto, each 4s 6d 5s and 6s ditto					
	$\frac{1}{2}$ doz. cut cupboard locks, each 6s 7s 6d					
	$\frac{1}{2}$ doz. bright chest ditto, each 12s 14s					
J.	Deliver'd to J. Workman,			2	19	3
	per E. T.					
	Sold for ready money.					
	3 iron candlesticks, at 6s per doz.		24			
	2 beaufet cork screws, 1s each					
	$\frac{1}{2}$ doz. London razors, 2s 6d ditto					
	3 m. 2 d. tacks, at 20d. per m.					
	3 m. 3 d. ditto, at 2s 3d ditto					
	2 m. 4 d. nails, at 3s 6d ditto					
J.	2 m. 6 d. ditto, at 4s 6d ditto					
	L.			2	6	3

48 BOOK-KEEPING by SINGLE ENTRY.

18th March, 1774.

	Mrs. Longhead,	Dr.		
To f. 70	1 draught board			
B F.				
	Not to be journaliz'd.			

	Mr. Thomas Rider,	Dr.		
To f. 70	2 pair brass candlesticks, 4s per pair			
B F.				
	Not to be journaliz'd.			

	<i>Sold for ready money.</i>			
	2 best hand saws, completed, at 6s each			
	1 tea bell		24	0 1 6
	2 pair brass candlesticks, at 5s per pair			
	2 steel instrument-cases, at 1s 6d each			
Pr. C. 73	3 cwt. 3 qrs. 18 lb. iron, 18s 8d per cwt.			
J.		L.		4 19 6

19th.

	Mr. Thomas Architect,	Dr.		
	10 m. 2d. tacks, at 20d per m.		24	
	10 m. 3d. ditto, at 2s 3d ditto			
	4 m. 8d. nails, at 6s 6d ditto			
	3 m. 10d ditto, at 7s 6d ditto			
	2 m. 12d ditto, at 8s 6d ditto			
	1 m. 24d ditto			0 17 6
	3 pair inside chest hinges, at 8s per doz.			
J.	3 pair ditto, at 9s ditto			

	Deliver'd to William Column,			
	per E. T.		6	6 5

WASTE-BOOK. 49

19th March, 1774.

		Fol	L.	s.	d.
Mr. Edward Carpenter, Dr.					
1 doz. bright chest locks	- - -	24	0	10	0
1 doz. ditto	- - -		0	8	6
1 doz. X key'd box locks	- - -		0	4	0
1 doz. X ward ditto	- - -		9	5	0
1 doz. brass handles, each 4s 4s 6d 5s					
6s per doz.					
J. 1 doz. hat pins, each 1s 6d 2s 2s 6d do.					
Deliver'd to himself,			2	13	0
per E. T.					
<hr/>					
Received for fundries of Mrs. Paylittle,					
J. in full	- - -	24	0	18	0
Note, See a copy of a receipt given by E. Trusty, W. P.'s servant, in the bill of exchange book, G g.					
<hr/>					
Mr. Joseph Fairdealer, Dr.					
6 pair common scissors, at 8s per doz.		25			
6 pair ditto, at 11s ditto	- - -				
6 pair London ditto, at 18s ditto	- - -				
D. 6 steel watch chains, each 11s 15s 24s					
J. 33s ditto	- - -				
Deliver'd to Mrs. Fairdealer,			3	0	0
per E. T					
<hr/>					
21st.					
Mr. Thomas Merchant, Dr.					
1 neat Morocco pocket-book	- - -		1	7	0
Not to be journaliz'd.					

30 BOOK-KEEPING by SINGLE ENTRY.

21st March, 1774.

		<i>Sold for ready money.</i>		Feb	L.	s.	d.
Pr. C. 23	J.	8 cwt. 1 qr. 27 lb. iron,	18s 8d per cwt.	25			
			23d.				
	J.	Receiv'd from Edward Honefty, a draught on Messrs. Hinton and Co. London	-	25	50	0	
		<i>Note, When the above shall be journaliz'd, you must enter the draught in the bill-book; a copy whereof may be seen in the bill of exchange book, at H b.</i>					
		Thomas Wickam, Esq;	Dr.				
		1 cruet frame, with silver tops	-	25	1	12	
		2 double doz. strong silver handled knives and forks, at 2l 12s 6d per doz.	-				
		1 ditto, deserts	-			1	14
	J.	2 best 4 doz. knife-cases, polish'd furniture, 22s each	-				
		Deliver'd to William Traeman,			10	15	
		per E. T.					
		24th.					
		Mr. Humphry Everet,	Dr.				
	J.	To my draught on the old bank Newcastle	-	25	140	7	
		<i>Note, Draw out the bill of exchange on the bank, enter it in the bill-book, write a letter to Everet, and journalize it as before directed: copies of which may be seen, by referring to the proper books.</i>					
		Frederick King, Esq;	Dr.				
	J.	1 neat Morocco pocket-book	-	25	1	2	
		Deliver'd to himself,					
		per E. T.					

WASTE-BOOK. 51

24th March, 1774.

Sold for ready money.

	Fol.	L.	s.	d.
3 pair black shoe buckles, at 14d per pair	26			
2 pair ditto knees, at 8d ditto				
1 tortoiseshell comb and case		0	1	6
1 pole comb		0	2	0
J. 1 pair plated buckles, each at 3s 6d	3s			
9d 4s 3d				
	L.	0	19	10

25th.

Mr. Abel Longside, Dr.

To a draught on Messrs. Hinton and Co.				
London	26	50	0	0
G. 24 To discount of ditto at 5 per cent. for prompt payment				

Note, The above bill was received from Edward Honesty, and the scholar has now to indorse it, before he send it to Abel Longside.

See a copy of a letter to him in the letter-book, fol. 10.

J. Receiv'd of Mr. John Goodwill, in full, for his promissory note	26	50	0	d
--	----	----	---	---

Note, See the bill of exchange-book, Kk.

Mr. Thomas Keepwell, Dr.

F. 55 1 neat copper urn		2	0	d
F. Not to be journaliz'd.				

Sold for ready money.

23-14 cwt. 2 qr. Siberia iron, at 18s 8d per cwt.	26			
Carried over, L.		13	10	8

* L 1

52 BOOK-KEEPING by SINGLE ENTRY.

25th March, 1774.

Sold for ready money.

	Fol.	L.	s.	d.
Brought over	26	13	10	8
2 pair brass candlesticks, at 8s per pair				
2 tortoiseshell combs in cases, 2s 2d each				
1 pole ditto			0	2
2 pair black shoe buckles, 14d per pair				
1 pair ditto, knees			0	0
2 doz. silver handled knives and forks, at 30s per doz.				
J. 1 doz. ditto, deserts			1	1
		L.	18	17

26th.

J. Mr. Thomas Underwork, Sheffield, Dr.
To my draught on the old bank New-
castle

26 34 1

Note, 1. This case is similar to H. Everet's of the 24th instant; to which I refer you for instructions.

2. See a copy of the draught in the bill of exchange book, L 1, and of the letter, in the letter-book, fol. 10.

To f. 55 B. F. Mr. Joseph Young, Dr.
1 set black buckles

0 2

Not to be journaliz'd.

A&D. Pr. C. 23 J. Mr. Edward Ninny, Dr.
D. $\frac{1}{4}$ cwt. long handled frying-pans, at 2l 9s per cwt.
 $\frac{1}{4}$ cwt. short ditto, at 2l 11s 4d ditto
10 cwt. 1 qr. 17 lb. iron, at 18l per ton

26

L.

12 10

28th March, 1774.

	Fol.	L.	s.	d.
J. Receiv'd of John Simkins, on accompt	26	2	2	0
<i>Note, See the receipt given him in the bill of exchange book, Mm.</i>				
<hr/>				
Mr. John Underworth, Dr.				
6 razor cafes and straps, 24s per doz. -	27			
3 pair London gilt shoe buckles, 5s 3d per pair				
J. 3 pair ditto pierc'd, 6s 3d ditto				
Deliver'd to himself,		2	6	6
per E. T.				
<hr/>				
J. Receiv'd of Edward Carpenter, on accompt	27	2	2	0
<i>Note, See the receipt in the bill of exchange book, Nn.</i>				
<hr/>				
30th.				
<hr/>				
Mr. James Sorsby, Dr.				
F. 5s 2 pair brass candlesticks, at 5s per pair				
F. 2 pair iron snuffers, at 6d ditto				
Not to be journaliz'd.		0	11	0
<hr/>				
31st.				
J. Paid freight and carriage of goods, and postage of letters, &c. this month -	27	1	8	3
<hr/>				
J. Paid Edward Trusty a quarter's salary	27	7	10	0
<hr/>				
J. Paid house expences for this month -	27	5	3	0

54 BOOK-KEEPING by SINGLE ENTRY,

31st March, 1774.

	Fol.	L.	J.	d.
J. Paid my house-keeper a quarter's wages	27		11	00
J. Paid a quarter's rent of my house -	27		6	00
<i>Sold for ready money.</i>				
Pr, c 23 47 cwt. 1 qr. 25 lb. iron, at 18s 8d per				
J. cwt. - - -	27			
<p><i>Note, 1. The small accòmpts, which remain undischarged, are to be brought forward, according to the directions given at page 25: when finished, they will stand as follow.</i></p> <p><i>2. As the scholar, by this time, will be pretty well acquainted with the nature of Dr. and Cr. I shall not journalize the next month's accòmpt, but leave him to post immediately from this book into the Ledger.</i></p>				

ACCOMP

WASTE-BOOK. 55

1st April, 1774.

ACCOMPTS BROUGHT FORWARD.

			Fol.	L.	s.	d.
reciv'd 1st April	Gripe, Ralph,	Dr. - from	35	0	6	10
			37	0	6	6
f. 70	Keepwell, Thomas,	Dr. -	35	0	8	6
			51	2	0	0
	Cr. L. 2:0:0	-	60			
f. 70	Longhead, Mrs.	Dr. -	35	0	7	6
			38	1	1	0
			48	0	7	0
reciv'd 1st April	Finikin, Mrs.	Dr. -	35	0	16	0
			46	0	3	6
f. 70	Merry, William,	Dr. -	35	1	16	6
			44	0	3	6
	Cr. L. 1:1:0	-	35			
f. 70	Puny, Mifs,	Dr. -	38	0	4	0
			42	0	2	6
reciv'd April	Downright, Mifs,	Dr. -	39	1	2	0
			46	0	8	6
f. 70	Wimble, Mrs.	Dr. -	45	0	1	6
f. 70	Rider, Thomas,	Dr. -	48	0	8	0
f. 70	Merchant, Thomas,	Dr. -	49	1	7	0
f. 70	Young, Joseph,	Dr. -	52	0	2	0
f. 70	Sorsby, James,	Dr. -	53	0	11	0

56 BOOK-KEEPING by SINGLE ENTRY.

Note, Observe, that the figures in the margin of this month's accompt refer immediately to the Ledger, except where cash has been received; for then they refer to the Cash-book.

L. s. d.

1st April, 1774.

Mr. Edward Honeſty, Dr.

13. To my draught on the old bank New-castle - - - - -

100 0 0

Note, See a copy of the draught in the bill of exchange book, 00—also, ſee it entered in the bill-book.

2d.

Mr. John Simkins, Dr.

4 doz. ſham buck table knives and forks, at 2s 4d per doz. - - -

3 doz. ditto, each 2s 6d 2s 10d ditto - - -

2 doz. real ditto, 4s 2d ditto - - -

2 doz. ſtag ditto, 4s 9d ditto - - -

2 doz. green Chineſe ivory ditto, 18s do. - - -

2 doz. ditto, deſerts, 11s ditto - - -

2 cruet frames, with bone tops, 7s each - - -

1 ditto, ivory ditto - - -

0 8 6

1 doz. pierc'd pinchbeck buckles, ſorted, at 2s per pair - - -

1 doz. ditto, 2s 4d ditto - - -

10. 1 doz. plain ditto, 1s 8d ditto - - -

*Deliver'd to himſelf,
per E. T.*

9 15 8

Mrs. Marble, Dr.

1 neat Morocco pocket-book - - -

1 2 0

Toſ. 70 1 ſilver thimble - - -

0 1 0

Not to be journaliz'd.

4. Receiv'd for fundry articles, as by the Till-Book - - -

2 5 10

Mr. Richard Woodmonger, Dr.

Pr. c. 23 2 tons 11 cwt. 1 qr. 18 lb. Siberia iron, at 18s 8d per cwt. - - -

12.

4th April, 1774.

William Thorogood, Esq; Dr.

L. s. d.

2 double doz. strong silver handled knives
and forks, at 2l 12s 6d per doz. -

1 double doz. ditto, deserts -

112 0

9. 2 knife-cases, silver'd furniture, 15s each

8 7 0

B.F.E. 55. Receiv'd for sundries of Miss Downright,
in full - - -

110 6

Note, See the receipt given to her in the bill of
exchange book, P p.

6th.

Mr. William Woodman, Dr.

3 silver pencil-cases with seals, at 3s each

A&M. 3 ditto, each 3s 8d 4s 4d ditto -

3 ditto without seals, 2s 6d ditto -

1 ditto, each 2s 3s 8d ditto - -

1 steel instrument-case - -

0 1 3

— 3 ditto, each 1s 6d 5s 5s 6d 6s each -

— 2 ditto, each 4s 6d and 7s ditto -

— 3 pair plated spurs, each 4s 4s 6d per pr.

— 3 pair ditto, each 5s 5s 6d 6s 6d ditto -

10 0 11

9.

7th.

4. Received of Frederick King, Esq; in full

7 7 0

Note, 1. Examine your Ledger, and you will find, that Frederick King, Esq; stands indebted to you 7l. 7s. for goods sold and delivered at sundry times. I shall now suppose you want money; therefore, draw out his accompt as it stands there, and send it to him.

2. King immediately pays it, which causes the above entry.

3. If you be at a loss to draw out the accompt, refer to the bill of exchange-book at 29,

where

7th April, 1774.

where you will see it done in a clerk-like manner. L. 5. 12

4. To journalize this, Cash would be made Dr. to F. King for the above sum; but as this month's occurrences are to be posted without a journal from the Waste-book, you must post this on the Dr. side of your Cash-book; from which, F. King's accompt must be credited; placing the corresponding reference figures in each book, as before directed.
5. The figure in the margin refers to the *Cash-book*, the same as if it had been journaliz'd.

Mr. Thomas Keepwell, Dr.
Tof. 70 1 pair neat screw barrel pocket pistols 2 12
B F. Not to be journaliz'd.

Mr. William Builder, Dr.
2 m. 24d nails, at 17s 6d per m. -
3 m. 20d ditto, at 14s 6d ditto -
4 m. 12d ditto, at 8s 6d ditto -
4 m. 10d ditto, at 7s 6d ditto -
8 m. 8d ditto, at 6s 6d ditto -
2 doz. bright double worm gimblets, at
24s per gross -
2 doz. black single ditto, at 15s ditto -
2 doz. common sorted box ditto, at 9s
8. ditto -
Deliver'd to himself,
per E. T. 10 2

4. Received of William Builder on ac-
compt - 4 0

Note, 1. Post this by the 4th note above.

2. See a copy of the receipt given him,
in the *bill of exchange book*, R r.

8th.

4. Received of John Underworth, in full 9 14

Note, Observe the directions given in the last en-
try, and see the *bill of exchange book*, S s.

WASTE-BOOK.

59

8th April, 1774.

		L.	s.	d.
4.	Receiv'd of John Deal on account -	2	0	0
	See a copy of the receipt given him, in the <i>bill of exchange book, Tt.</i>			
	Mr. John Deal, Dr.			
	1 doz. bright chest locks -	0	9	6
	2 doz. X key'd varnish'd ditto, at 4s per doz. -			
	2 doz. X ward ditto, at 5s ditto -			
A&M.	2 doz. brads handles, each at 4s 4s 6d 5s 6s per doz. -			
	1 doz. hat pins, each 1s 6d 2s 2s 6d do.			
11.	Deliver'd to himself, per E. T.	3	12	6
	9th. -			
4.	Receiv'd for sundry articles sold this week, as per the Till-Book -	3	2	0
13.	Receiv'd from Edward Honesty a draught on Messrs. Bywell and Co. London, at 30 days -	33	0	0
	Note, 1. A copy of the above draught may be seen in the <i>bill of exchange book, Uu.</i> 2. See it entered in the <i>bill-book.</i>			
	Mr. Edward Quickpay, Dr.			
	1 doz. iron snuffers -	0	2	6
	1 doz. ditto, each 2s 9d 3s 3d 4s 9d doz.			
	4 pair spring'd polish'd ditto, 2s per pair			
	4 pair ditto, 2s 6d ditto -			
	3 pair ditto, 3s 3d ditto -			
	Carried over, L.	2	1	0
	* M m			

60 BOOK-KEEPING by SINGLE ENTRY.

9th April, 1774.

	Mr. Edward Quickpay,	Dr.	L.	1.
	Brought over,		2	1
	1 fine polish'd stand		0	3
	1 ditto		0	3
	1 doz. pair boot buckles		0	10
A&M.	2 pair boot straps, each 18d 22d 2s 4d			
	per pair			
	1 draught board, each 5s 6d 6s each			
16.	Deliver'd to John Shopman,		4	0
	per E. T.			
	Mr. Andrew Screwfast, London, Dr.			
	To an indorsement on Messrs. Bywell			
	and Co. London		33	0
Pr. C. 24	To discount of 33l. 17s. at $2\frac{1}{2}$ l. per			
5.	cent.			
	Note, 1. You must indorse the above draught,		33	17
	which you received from Edward Honesty,			
	before you send it to him in a letter by the			
	post, a copy whereof may be seen in the let-			
	ter-book, fol. 10.			
	11th.			
	Mr. Thomas Keepwell,	Dr.		
To f. 70	1 pair chain spurs		1	6
B. F.	Not to be journaliz'd.			
	Cr.			
B F. f. 55	By cash on accmpt		2	0
4.	Note, The cash received must be posted, and			
	Thomas Keepwell credited for it in the			
	brought forward accmpts.			

WASTE-BOOK.

61

17th April, 1774.

		L.	s.	d.
Mr. Joseph Hibernian, Dublin, Dr.				
	4 fine paper snuff boxes, at 3s 9d each			
A&M.	4 ditto, each 3s 2s 6d and 2s ditto			
	4 ditto, each 1s 8d 1s 4d and 1s 1d ditto			
	4 ditto toothpick-cases, each 1s 4d 2s and 2s 6d ditto			
	1 doz. tortoiseshell toothpicks	0	1	4
	1 doz. ditto pole combs	0	18	0
	4 tortoiseshell combs in cases, 15s per doz.			
A&D.	4 ditto, each 18s 2s 2s 6s 3os ditto			
	1 doz. comb brushes, 3s 6d ditto			
	1 doz. tooth ditto	0	2	0
	1 doz. ditto, with sponge	0	2	6
	3 pair plated shoe buckles, 2s 8d per pair			
A&M.	3 pair ditto, each 3s 3s 3d 3s 6d ditto			
	3 pair ditto pierc'd, each 3s 9d 4s 4s 4d			
	3 pair fugar nippers, at 2s 6d per pair			
	1 pair ditto, each 2s 10d 3s 2d ditto			
	3 fine steel instrument-cases, 1s 8d each			
	3 ditto, each 1s 10d 2s 6d 3s 3s 8d do.			
	3 plain silver pencil-cases, at 2s 6d each			
	2 ditto, at 3s ditto			
	3 ditto with seals, each 3s 3s 8d 4s 3d			
	2 doz. cedar pencils, at 2s per doz.			
	2 pair pillar candlesticks, princes' metal, at 10s 6d per pair			
	2 pair ditto, 12s ditto			
	2 pair ditto, 13s ditto			
	2 pair ditto, 15s 6d ditto			
	2 hand candlesticks, ditto, at 5s 9d each			
	1 neat copper urn	1	16	0
	1 ditto	2	9	0
	3 pair spring snuffers, 1s 10d per pair			
A&M.	3 pair ditto, each 2s 4d 3s 3s 6d 4s do.			
	2 fine polish'd stands, at 2s 10d each			
	2 ditto, each 3s 6d 4s 4s 8d 5s 9d ditto			
Carried over, L.		30	6	6

62 BOOK-KEEPING by SINGLE ENTRY,

11th April, 1774.

Mr. Joseph Hibernian, Dr.

A&M. 3 pair fine steel shoe buckles, each 1s 4d
 1s 10d per pair
 6 steel watch chains, at 10s per doz.
 A&D. 6 ditto, each at 12s 22s and 30s ditto
 Box for ditto

Pr. c24 Discount 5 l. per cent. for ready money

16. Deliver'd to H. Howey, Newcastle.
 carrier, per E. T.

Note, 1. You are to send the above goods to Mr. John Factor of Newcastle, by order of Mr. Hibernian, and a letter by the post, to inform him thereof, desiring him to ship them on board the first vessel bound to Dublin.— See the *letter-book*. fol. 11.

2. The invoice of these goods must likewise be sent to Mr. Hibernian in a letter, wherein he must be informed, that you have forwarded the above in a box to Mr. John Factor of Newcastle.—See the *letter-book*. fol. 11.

3. Regular merchants, sending goods to or from London, &c. by common stage-waggon, always give the carrier a note with them, called a *carriage note*: The style of them is pretty general, and the following is a copy, proper to be given on this occasion:

Mr. Henry Howey, Kelfo, 11th April 1774.

You are to deliver with all possible speed, in as good condition as received, a box, marked and numbered as per margin, to Mr.

J. H. John Factor merchant at Newcastle.—

No. 1. On return of this note, (the receipt of Dublin the above goods being acknowledged,) you shall receive 4s per cwt. from

W. P.

4. When these goods shall have been delivered to Mr. Factor, he is to write on the note, *Receiv'd*, per J. Factor.—But if Mr. Factor's servant receive them, he should write, *Receiv'd for Mr. J. Factor*, per A. B.

WASTE-BOOK.

63

13th April 1774.

	Mrs. Wimble, Dr.	L.	s.	d.
Tof. 70 B. F.	1 neat Morocco pocket-book -	1	0	0

Not to be journaliz'd.

14th.

	Mr. Edward Telloy, Dr.			
	1 doz. six inch Banbury stock locks, at 6s 6d per doz. -			
A&D.	1 doz. ditto, each 7, 8, and 9 inch, at 7s 6d 9s 10s 6d ditto -			
	1 japann'd eighteen inch tea tray -	0	12	6
	1 ditto, each 20, 24 and 28 inch, at 14s 6d 24s 32s each -			
A&M.	3 common japann'd waiters, each 12, 10, and 8 inch, at 4s 3s 3d 2s 3d ditto			

Deliver'd to himself,

per E. T.

6 8 3

	Receiv'd of Richard Woodmonger on accmpt			
--	--	--	--	--

5 5 0

See a copy of the receipt given him in the bill of exchange book, Vv.

	Mrs. Allworthy, Dr.			
Tof. 70 B. F.	1 pair fine chamber bellows -	0	5	6

Not to be journaliz'd.

15th.

	Mrs. Marble, Dr.			
Tof. 70 B. F.	1 twenty-eight inch japann'd tea-tray	1	10	6

Not to be journaliz'd.

64 BOOK-KEEPING by SINGLE ENTRY.

15th April, 1774.

4. Receiv'd of Edward Carpenter, on ac- L. s. d.
compt - - - 4 4

See a copy of the receipt given him in the *bill of exchange book, Ww.*

16th.

To f. 70 Mr. William Merry, Dr.
B. F. 1 twenty-four inch japann'd tea tray - 1 4

Not to be journaliz'd.

14. John Blacksmith, Dr.
7 cwt. 3 qrs. 15 lb. iron, 18s 8d per cwt. Cr.

4. By cash on accompt - - 3 3
Note, 1. Post the goods as before directed, and
the cash by note 4th, page 58.
2. See a copy of the receipt given him in the
bill of exchange book, Xx.

4. Receiv'd for fundries fold this week, as
by the Till-Book - - 4 7

5. Mr. William Hardside, London, Dr.
To cash paid his draught on me to James
Ray - - 33 11

Note, To post this, observe the directions given
in the Journal, page 15. and for a copy
of the draught, refer to the *bill of exchange*
book, Yy, from which it must be copied in
the *bill book.*

18th.

To f. 70 Miss Puny, Dr.
B. F. 1 eleven inch japann'd waiter - 0 4

Not to be journaliz'd.

WASTE-BOOK. 65

20th April, 1774.

		L.	s.	d.
4.	Receiv'd for sundries of Mrs. Finikin -	0	19	6
	<i>Note, See a copy of the receipt given her in the bill of exchange book, Z z.</i>			
4.	Mr. Henry Darling, London, Dr. To cash paid his draught on me to Thomas Truepenny -	40	0	6
	<i>Note, 1. Refer to the Journal, fol. 15. 2. See a copy of the draught in the bill of exchange book, A 2. And, 3. See it entered in the bill book.</i>			
II.	Mr. Thomas Plumbtree, Dr. 1 ton 17 cwt. 3 qrs. 4 lb. Siberia iron, at 18s 8d per cwt. -			
4.	Mr. William Novice, Dr. 1 neat copper urn -	1	7	0
	<i>Note, Not to be journaliz'd.</i>			
	22d.			
4.	Receiv'd of William Wynn, Esq; in full -	12	2	0
	<i>Note, See his accompt drawn out, and a receipt given him, in the bill of exchange book, B 2; previous to which, I refer the scholar to the notes under an entry of F. King's, fol. 57.</i>			
	23d.			
4.	Received for sundries sold this week, as per Till-Book -	9	12	3

66 BOOK-KEEPING by SINGLE ENTRY.

23d April, 1774.

	Mr. Edward Honeſty,	Dr.	L.	s.	d.
13.	To my draught on the old bank, New-castle		130	0	0

Note, 1 See a copy of the draught in the *bill of exchange book, C 2.*

2. Refer to the *bill book*, and ſee it enter'd.

	Mr. Thomas Keepwell,	Dr.			
Tof. 70 B. F.	1 tea bell		0	2	6
	Not to be journaliz'd.				

	Cash,	Dr.			
R. 3 4.	To Joſeph Hibernian for my draught to Knobs and Merry, or order, for 34 l. exchange at $9\frac{1}{2}$ l. per cent.		31	2	0

Note, 1. Before you can draw on Mr. Hibernian of Dublin, (or on any foreign city, &c.) you muſt firſt know, by inquiry, the courſe of exchange, which, between London and Dublin, I ſhall ſuppoſe this day to be $109\frac{1}{2}$ per cent.

2. If you be not acquainted with any Dublin merchants or brokers, you are to go to the Royal Exchange, and on the *Irish Walk* enquire for a broker, who, for a very inconfiderable ſum, will procure you a merchant, who will take your bill, and give you caſh for it immediately, eſpecially as the rate of exchange is above *par*, that is, in favour of London $1\frac{1}{2}$ per cent. for, according to the courſe of exchange, London gives 100 l. Sterling for $109\frac{1}{2}$ l. *Irish* money; and the *par* of exchange is $108\frac{1}{2}$ per cent. See *Exchange*, pages 168 and 175.

3. Advice ſhould be ſent immediately to him *per poſt*, that you have drawn on him, &c. See the *letter-book*, fol. 12. alſo a copy of the bill of exchange, in the *bill of exchange book*, at D 2.

25th April, 1774.

		L.	s.	d.
of 70 B. F.	Mr. Edward Freewill, Dr. 2 pair brass candlesticks, at 3s per pair	0	6	0
	1 pair spring snuffers	0	2	0
Not to be journaliz'd.		0	8	0
4.	Received of Edward Honefty, on acc- compt	150	0	0
11.	Mr. John Deal, Dr. 1 pit saw	1	11	6
	10 m. 6d nails, at 4s 6d per m.			
	Deliver'd to himself, per E. T.	3	16	6
27th.				
4.	Received of William Thorogood, Esq; in full	12	16	0
See a copy of the accompt, and of the re- ceipt given him, in the bill of exchange book, E 2.				
of 70 B. F.	Mrs. Wimble, Dr. To 1 twenty inch japann'd tea tray	0	14	0
	Not to be journaliz'd.			
28th.				
4.	Received of Edward Carpenter in full	3	6	9
See a copy of his accompt current, &c. in the bill of exchange book, F 2.				
* N n				

—28th April, 1774.—

4. Received of William Builder in full -
See a copy of his accompt current, &c. in the
bill of exchange book, G 2.

L. s. d.
15 14

4. Received of John Deal in full -
See a copy of his accompt current in the *bill of*
exchange book, H 2.

10 8

4. Received of Edward Honesty in full -
See a copy of his accompt current in the *bill of*
exchange book, K 2.

9 1

—29th.—

4. Received of the Old Bank, Newcastle,
in full, by my draught for the balance
in hand to William Amicable, at sight

29 19

Note, 1. You must here make

<i>Cash,</i>	<i>Dr.</i>	<i>L. s. d.</i>
--------------	------------	-----------------

To the Old Bank, Newcastle, for my
draught to William Amicable - 29 19 6

2. Having now drawn for the balance, you
should write out their accompt, return their
promissory note, and write them a letter by
the post.

3. See a copy of the *bill of exchange* in the *bill*
of exchange book, L 2; a copy of the accompt,
M 2; and a copy of a letter sent to the di-
rectors, in the *letter-book*, fol. 12.

B.F. f. 55

4.

- Received for fundries of Ralph Gripe
in full - - -

0 13

- See a copy of the receipt given him, in the *bill*
of exchange book, I 2.

WASTE-BOOK. 69

----- 29th April, 1774. -----

		Mr. Joseph Young, Dr.		
		To 2 London razors, at 2s 6d each -		
To f. 70 B. F.		Not to be journaliz'd.		
		----- 30th. -----		
4.	Received for fundries sold this week, as by the Till-Book, page 339. -	3	13	10
4.	Paid house-expences for this month	6	14	3
Note, Bring the accompts forward for the last time, according to former directions, and they will stand as follow:				

ACCOMPTS

70 BOOK-KEEPING by SINGLE ENTRY.

30th April, 1774.

ACCOMPTS BROUGHT FORWARD.

			Fol.	L.	s.	d.
Keepwell, Thomas,	Dr.	from	55	2	8	6
			58	2	12	6
			60	1	6	0
			66	0	2	6
	Cr.	L. 2:0:0	55			
Longhead, Mrs.	Dr.	-	55	1	15	6
Merry, William,	Dr.	- -	55	2	0	0
			64	1	4	0
	Cr.	L. 1:1:0	55			
Puny, Miss,	Dr.	- - -	55	0	6	6
			64	0	4	6
Wimble, Mrs.	Dr.	- -	55	0	1	6
			63	1	0	0
			67	0	14	0
Rider, Thomas,	Dr.	- -	55	0	8	0
Merchant, Thomas,	Dr.	- -	55	1	7	0
Young, Joseph,	Dr.	- -	55	0	2	0
			69	0	5	0
Sorsby, James,	Dr.	- -	55	0	11	0
Marble, Mrs.	Dr.	- -	56	1	3	6
			63	1	10	6
Allworthy, Mrs.	Dr.	- -	63	0	5	6
Novice, William,	Dr.	- -	65	1	7	0
Freevill, Edward,	Dr.	- -	67	0	8	0
Carried to balance, L.				18	2	0

JOURNAL.

KELSO, January 1. 1774.

Cash,	Dr.	Fol.	L.	s.	d.
Stock advanced in trade	-	1	1000	0	0

note, 1. The inventory being journaliz'd, as above, you must refer to your Ledger, and open accounts therein for *Cash* and *Stock*. Begin with *Cash*, and in the alphabet, or index, under the letter *C*, write *Cash*, fol. 1. Next refer to the first ruled page or folio, and place in the middle thereof the figure (1). Then, in a good strong text hand, write *Dr. Cash Cr.* observing to place *Cash* in the middle, *Dr.* on the left hand, and *Cr.* on the right. Next, place the year, and day of the month; and because *Cash* is *Dr.* write on the *Dr.* side, *To Stock advanced in trade, 1000 l.* The same must be done in the *Cash-book*. In the margin of the Journal, put the figure (1) which will denote the entry to be posted in fol. 1. of the Ledger; and also in the small column preceding that of money, which refers back to the *Waste-Book*.

The figures in the margin of the Journal always refer to the folio of the Ledger or the *Cash-Book* wherein such accounts are entered*; but those in the inner column preceding the money, shew from what folio of the *Waste-book* they are taken.

You must erect an account for *Stock* in the same manner: On the *Cr.* side whereof, write, *By Cash advanced in trade, 1000 l.* and in the small column preceding that of money, place the figure which will refer to the *Cash-Book*; and in the *Cash Book* place the same figure, which will refer to *Stock*.

The figures on the left hand of the money column in the Ledger, refer to the Journal, except, 1st, When *Cash* is *Dr.* or *Cr.* to (*T*) or by (*R*) a person; for then they refer to the folio of the Ledger in which those persons accounts are posted, whether *Dr.* or *Cr.* Or, 2^{dly}, If goods have been bought from manufacturers; for in this case, they refer to the *Invoice-Book*.

Take your *Invoice-Book*, and erect accounts in the Ledger for every person you have bought goods of,

* A a a

* All entries of cash are posted in the *Cash Book*.

2 BOOK-KEEPING by SINGLE ENTRY.

January 6th, 1774.

of, as you have been above directed, and on the *Folio* L. s. d.
Cr. side of each person's accompt, write, *By goods*,
for the sum total : but remember always to put the
year and date of each transaction.

<i>Old Bank Newcastle (Directors)</i>	Dr.	
7 To cash lodged with them on promissory note		2500 0

Note, 1. Open an accompt in the Ledger, and write
on the Dr. side, *To Cash, &c. 500 l.* and place
the reference figure.

2. As Cash has been debited for all the money you
had, it must now be credited for the sum taken
from it ; therefore, on the Cr. side of your Cash-
Book, write, *By the Old Bank, Newcastle, 500 l.*
Then in the column preceding the money, place
the folio figure of the Ledger, where the Old Bank
Newcastle's accompt is erected.

3. When in any entry of the Journal, a person is
made Dr. to Cash, after you have debited him in
the Ledger, you must refer to your Cash-Book, and
credit Cash by that person for the like sum.

4. And when in the Journal Cash is made Dr. to any
person, after having debited cash to that person,
you must immediately refer to the same person's
accompt, and credit him for the like sum. And
remember, in both these cases, to put the reference
figures to the corresponding accompts.

5. When Cash, in the Journal, is made Dr. or Cr. to
or by sundry accompts, this entry needs only be
placed on the Dr. or Cr. side of Cash-Book, as the
Journal imports : But note, if you were in actual
business, all cash paid away, either in discharging
debts, or contingent expences, would first appear on
the Cr. side of your Cash-Book.

	<i>Cash,</i>	Cr,	
1 By freight and carriage of Amos's goods			3 0 3

Post this by the 5th note of the last entry, and all of
this kind.

JOURNAL

January 8th, 1774.

Cash,	Cr.	Fol.	L.	s.	d.
By freight and carriage of goods -		3	0	2	6
<hr/> 10th.					

Cash,	Cr.	Fol.	L.	s.	d.
By freight and carriage of Bennet's goods -		3	0	1	8

Bennet, Adam, Sheffield,	Dr.	Fol.	L.	s.	d.
To my draught on the old bank, Newcastle		3	8	10	6
To discount at 10l. per cent. of 9l. 9s. 7½d.			0	18	11½
To abatement -			0	0	2

In full - L. 9 9 7½

all the above in three lines, as it stands above, which will balance his account; and remember to put the reference figures.

Old Bank, Newcastle,	Cr.	Fol.	L.	s.	d.
By my draught to Adam Bennet, at sight -		3	8	10	6

all the above *verbatim* on the Cr. side of their account, and place the reference figure.

Cash,	Cr.	Fol.	L.	s.	d.
By freight and carriage of goods -		4	1	15	6

Everet, Humphry,	Dr.	Fol.	L.	s.	d.
To my draught on the old Newcastle bank, at sight -		4	47	15	0
To abatement -			0	0	4½

Debit him in the Ledger *verbatim*, as above; then refer to the Old Bank's account; and on the Cr. side, write, *By my draught to Humphry Everet, at sight, L. 47 : 15 : 0*; remembering always to put the reference figures; which, if not done, is a proof that the corresponding account is not debited or credited.

4 BOOK-KEEPING by SINGLE ENTRY.

January 13th, 1774.

	Friend, John,	Dr.	Fol.	L.	S.
7 To	1 cruet frame, silver tops		5	1	5
	1 twenty-eight inch japann'd tea tray -			1	8
		L.		2	13

Note, 1. To post this, (after having open'd an account, according to former instructions,) write on the Dr. side, *To sundry articles, To sundries, or, To goods, L. 2:13:0.*

2. The sum total only of goods bought or sold, in book-keeping by single entry, is expressed in the Ledger.

	Builder, William, Kelso,	Dr.			
8 To	3 Banbury stock locks, each 6 and 7 inch.		6	0	4
	at 8s-9s per doz.			0	0
	2 common foot rules, at 4d each			0	1
	2 two foot ditto, at 8d each			0	2
	$\frac{1}{2}$ doz. X key'd box locks, at 4s per doz.			0	2
	$\frac{1}{2}$ doz. X ward ditto, at 5s ditto			0	2
		L.		0	10

	Cash,	Dr.			
1 To	sundry articles		6	6	4
	14th.				

	Wickam, Thomas, Esq;	Dr.			
8 To	1 fine paper snuff box		7	0	3
	1 fine ditto toothpick case			0	2
	1 pair plated spurs			0	5
	1 two doz. knife case, silver'd furniture			0	15
	2 doz. green Chinese knives and forks, at 18s per doz.			1	16
		L.		3	2

JOURNAL

January 15th, 1774.

	Fol.	L.	s.	d.
<i>Carpenter, Edward, Dr.</i>				
To $\frac{1}{2}$ doz. T. hinges, each at 3s 6d—4s per doz.	8	0	3	9
3 pair inside chest ditto, at 8s—9s ditto		0	4	3
$\frac{1}{2}$ gross wood screws, sorted, 2s 6d per gr.		0	1	3
1 six inch two bolt brass knob rim lock		0	3	3
1 eight inch ditto, at 5s 6d—1 nine inch ditto, at 7s 6d		0	13	0
2 twenty-six inch best hand saws, completed, at 5s 3d each		0	10	6
1 best pit saw		1	6	0
	L.	3	2	0

17th.

<i>Builder, William, Dr.</i>				
To $\frac{1}{2}$ doz. plane irons, sorted, 6s per doz.	8	0	3	0
$\frac{1}{2}$ doz. chisels, at 8s ditto		0	4	0
2 black augers, each $\frac{1}{2}$ in. $\frac{1}{4}$ ths, at 8s—9s		0	2	10
1 adz, weight 6 lb. at 7 $\frac{1}{2}$ d. per lb.		0	3	9
$\frac{1}{2}$ doz. pit saw files, sorted, 4s per doz.		0	2	0
2 rasps, 14d each		0	2	4
3 red chalk pencils, 6d each		0	1	6
$\frac{1}{2}$ doz. bright box head gimblers, sorted, at 18d per doz.		0	0	9
1 doz. common ditto		0	0	9
	L.	1	0	11

20th.

<i>Thorogood, William, Esq; Dr.</i>				
To 1 pair neat pocket pistols, screw barrels	9	2	12	6
1 pair neat brass candlesticks		0	8	0
1 pair steel snuffers and stand		0	11	6
1 pair pierc'd London gilt shoe buckles		0	7	6
2 beaufet cork screws, at 1s each		0	2	0
1 neat barrel ditto		0	1	0
2 fine London razors, at 2s 6d each		0	5	0
1 fine ditto penknife		0	1	6
	L.	4	9	0

6 BOOK-KEEPING by SINGLE ENTRY.

January 22d, 1774.

	Friend, John,	Dr.	Fol.	L.	s.	d.
7	To 1 set fire shovel, tongs, and poker		10	0	7	0
	1 set ditto			0	6	0
	2 fenders, at 3s 9d each			0	7	0
		L.		1	1	0

	Woodman, William,	Dr.	Fol.	L.	s.	d.
9	To 2 pair gilt sleeve buttons, at 1s per pair		10	0	2	0
	2 pair enamel'd ditto, at 4d ditto			0	0	8
	2 pair pinchbeck shoe buckles, 2s ditto			0	4	0
	1 pair fine steel snuffers			0	2	3
	2 pair common ditto, at 6d per pair			0	1	0
		L.		0	9	11

	Cash,	Dr.	Fol.	L.	s.	d.
1	To John Friend, receiv'd of him in full		10	3	14	0
	Note. The directions given in the 4th note, page 1, is applicable to this, and every succeeding similar entry.					

	Cash,	Dr.	Fol.	L.	s.	d.
1	To William Builder, received of him in full		10	3	11	0

	Simkins, John,	Dr.	Fol.	L.	s.	d.
10	To 3 plain iron candlesticks, each at 3s-4s per doz.		11	0	1	9
	3 single ball'd ditto, each 4s 6d-5s 6d do.			0	2	6
	3 double ditto, each 11s-12s ditto			0	5	9
	3 plain screw'd ditto, each 10s-11s ditto			0	5	3
	1 doz. common varnish'd padlocks, at 3s			0	1	0

Carried over L. 0 16 9

JOURNAL BOOK 7

January 24th, 1774

Simkins, John,

Dr.

Brought over,		L.	11	0	16	9
To	1 doz. common varnish'd padlocks, at 4s per doz.			0	2	0
	1 doz. buffalo couteaux, at 7s-8s ditto			0	15	0
	1 doz. common spring penknives			0	4	6
	1 doz. best ditto			0	5	6
		L.		2	3	9

Wickam, Thomas, Esq;

Dr.

To	4 best London razors, at 2s 6d each	-	11	0	10	0
	1 best camp cruet frame, silver tops	-		2	16	0
	1 pair neat pocket pistols	-		2	2	0
		L.		5	8	0

Cass,

Dr.

To	fundries	-	12	6	10	8
----	----------	---	----	---	----	---

King, Frederick, Esq;

Dr.

To	1 set fire shovel, tongs and poker	-	12	0	7	6
	2 neat plain fenders, at 4s each	-		0	8	0
	2 pair brass candlesticks, at 6s per pair	-		0	12	0
		L.		1	7	6

25th.

Carpenter, Edward,

Dr.

To	1 doz. X key'd box locks, at 4s per doz.	13	0	2	0	
	1 doz. bright straight cupboard do. 5s 6d		0	2	9	
	1 doz. ditto, to cut, at 7s ditto		0	3	6	
	2 bright chest locks, at 10d each		0	2	6	
			L.	0	10	9

8 BOOK-KEEPING *by* SINGLE ENTRY.

January 25th, 1774.

		Dr.				
10 To	Wynn, William, Esq;					
1	fine fowling-piece, silver mounted	-	13	3	13	6
	2 fine London razors, at 2s 6d each	-		0	5	0
	1 neat case and strap for ditto	-		0	2	6
				L.	4	10

	Cash,	Cr.				
1 By	freight and carriage of goods	-	13	0	7	6

28th.

		Dr.				
11 To	Underworth, John,					
3	steel watch-chains, each at 12s 18s					
	24s and 36s per doz.	-	16	1	2	6
1	Morocco pocket-book, each 10s 6d					
	12s and 15s each	-		1	17	6
				L.	3	0

29th.

		Dr.				
11 To	Plumbtree, Thomas,					
3	Kentish hammers, each at 7s 8s 9s					
	per doz.	-	16	0	6	0
2	pair bellows, each at 18s 21s 28s ditto			0	11	2
1	pair fine chamber ditto	-		0	3	3
1	doz. brass handles and plates	-		0	3	0
1	doz. ditto, each at 4s 5s 5s 6d	-		0	14	0
				L.	1	18

		Dr.				
8 To	Wickam, Thomas, Esq;					
1	neat fowling-piece	-	16	2	2	0

	Cash,	Dr.				
1 To	Thomas Wickam, Esq; in full	-	17	10	12	0

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January 31st, 1774.

Cash,	Dr.	Fol.	L.	s.	d.
To fundries		17	8	1	0

Cash,	Cr.	Fol.	L.	s.	d.
By fundries		18	4	19	5

Observe the 5th note, folio 2.

February 1st.

Deal, John,	Dr.	Fol.	L.	s.	d.
To 3 Banbury stock locks, each 8 inch 9 inch, at 10s 11s per doz.		18	0	5	3
3 ditto, each 10 inch 12 inch, at 15s 20s			0	8	9
$\frac{1}{2}$ doz. X ward chest locks, at 5s ditto			0	2	6
$\frac{1}{2}$ doz. bright straight cupboard ditto, at 6s ditto		19	0	3	0
$\frac{1}{2}$ doz. ditto cut ditto, at 6s ditto			0	3	0
$\frac{1}{2}$ doz. varnish'd padlocks, at 3s ditto			0	1	6
$\frac{1}{2}$ doz. ditto, each at 3s 6d 5s ditto			0	4	3
4 double bolted ditto, at 10s ditto			0	3	4
L.			1	1	7

Cash,	Dr.	Fol.	L.	s.	d.
To fundries		19	0	13	0

Woodmonger, Richard,	Dr.	Fol.	L.	s.	d.
To $\frac{1}{2}$ doz. black augers, each $\frac{1}{2}$ inch $\frac{1}{2}$ inch, at 7s 6d 8s 6d per doz.		20	0	8	0
$\frac{1}{2}$ doz. ditto, each $\frac{1}{2}$ inch $\frac{1}{2}$ inch, at 9s 6d			0	10	0
12s ditto			0	4	6
1 doz. plane-irons, sorted			0	10	0
2 doz. gouges, at 5s per doz.					

Carried over, L.

* B b b

113 3

TO BOOK-KEEPING by SINGLE ENTRY.

February 3d, 1774.

		Woodmanger, Richard,	Dr.	Fol	L.	s.
		Brought over	-	20	113	
12	To	1 doz. chisels	-		0	6
		1 carpenter's adz, 5½ lb. at 8½ d. per lb.	-		0	3
		Siberia iron, 10 cwt. 2 qrs. 24 lb. at 18s 8d per cwt.	-	10	0	
		6 doz. sorted 4½ inch files, at 17s per gross	-		0	8
		6 doz. ditto, each 5, 5½, 6, 6½ inch, at 18s 20s 22s 24s ditto	-		2	2
		37 lb. rubbers, at 8d per lb.	-		1	4
		3 doz. pit saw files, sorted, 3s 4d per doz.	-		0	10
		1 seven foot pit saw	-		1	10
		½ doz. hand saws, completed, 5s 3d each	-		1	11
			L.		19	10
		Cash,	Dr.			
2	To	fundries	-	20	0	10
		5th.				
		Vintner, William,	Dr.			
12	To	1 four doz. knife-case, lacker'd furniture	-	20	0	19
		2 doz. silver handled knives and forks, at 30s per doz.	-		3	0
		1 doz. ditto, deserts	-		1	1
			L.		5	0
		Honesty, Edward,	Dr.			
13	To	cash	-	21	100	0
		Cr.				
		By a bill on Messrs. Cook and Downright, London, at 1 month	-		33	9
		Note, 1. For the first part of this entry, refer to the 3d note at fol. 2.				
		2. For the latter part, Edward Honesty's account must be credited <i>verbatim</i> , as above.				

JOURNAL

February 5th, 1774.

<i>Evans, Edward, London,</i>	Dr.	Fol.	L.	s.	d.
To a bill on Messrs. Cook and Downright,					
at 1 month		21	33	9	0
To discount at $2\frac{1}{2}$ l. per cent.			0	17	2
To abatement			0	0	4

In full, L.

34 6 6

Note, This must be posted on the Dr. side of Evans's accompt, as it stands above.

<i>Fairdealer, Joseph,</i>	Dr.	Fol.	L.	s.	d.
To $\frac{1}{2}$ doz. paper snuff boxes, each at 15s					
18s 22s per doz.		22	1	7	6
3 toothpick cases, each 15s 22s ditto		23	0	9	3
2 pair plated spurs, each 3s 6d 4s 4s 6d					
5s per pair			1	14	0
3 pair fugar nippers, 2s 6d ditto			0	7	6
1 pair ditto, each 2s 9d 3s 2d			0	5	11
3 steel instrument-cases, each 20s 22s 30s					
36s per doz.			1	7	0
2 silver pencil-cases, each 2s 6d 3s 3s 6d					
4s 6d each			1	7	0
1 doz. black lead pencils, each 1s 6d 2s					
3s 3s 6d per doz.			0	10	0

L. 7 8 2

<i>Cash,</i>	Dr.	Fol.	L.	s.	d.
To sundries		23	5	6	10

<i>Builder, William,</i>	Dr.	Fol.	L.	s.	d.
To 3 hundred 4d. nails, at 4d per hund.		23	0	1	0
2 ditto, each 6d 8d ditto, at 5d 7d ditto			0	2	0
1 ditto, at 10d ditto			0	0	8 $\frac{1}{2}$
1 m. 2d. racks		24	0	1	8
2 m. 3d ditto, at 2s 3d. per m.			0	4	6

L. 0 9 10 $\frac{1}{2}$

12 BOOK-KEEPING by SINGLE ENTRY.

February 8th, 1774.

	<i>Dawson, Thomas, Esq;</i>	Dr.	Fol.	L.	s.
14 To	2 pair princes' metal pillar candlesticks,				
	at 15s per pair	-	24	110	
	1 hand ditto	-		06	
	1 pair fine steel snuffers and stand	-		08	
				L.	24

	<i>Deal, John,</i>	Dr.	Fol.	L.	s.
11 To	1 m. 4d. nails	-	24	03	
	1 m. 6d. ditto	-		04	
	1 m. 12d. ditto, at 8s 6d per m.	-		04	
	1 m. 20d. ditto, at 14s 6d per m.	-		07	
	1 m. 24d. ditto, at 18s per m.	-		04	
				L.	14

10th.

	<i>Archibest, Thomas,</i>	Dr.	Fol.	L.	s.
14 To	1 doz. bright double worm box head				
	gimblets	-	27	02	
	1 doz. black single ditto	-		01	
	1 doz. common ditto	-		01	
	2 large lead pencils, at 1s each	-		02	
	3 red chalk ditto, at 4d ditto	-		01	
	2 best twenty-six inch hand saws, com-				
	pleted, at 5s 6d ditto	-		011	
	3 seven inch two bolt iron rim locks, at				
	4s 6d ditto	-		013	
	3 ten inch ditto, at 10s 6d ditto	-		111	
	2 gross sorted wood screws, 2s 6d per gr.	-		09	
	4 m. 2d. tacks, at 20d per m.	-		06	
	4 m. 3d. ditto, at 2s 3d ditto	-		09	
	2 m. 4d. ditto, at 3s 6d ditto	-		07	
	1 m. 8d. ditto	-		06	
				L.	417

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13

February 11th, 1774.

		Fol.	L.	s.	d.
<i>Builder, William, Dr.</i>					
8 To 3 six inch Banbury stock locks, at 8s per doz.	-	27	0	2	0
3 eight inch ditto, at 10s ditto	-		0	2	6
2 Kentish hammers, at 10s 6d ditto	-		0	1	9
2 ditto, each at 12s 14s 16s ditto	-		0	7	0
1 doz. brass hat pins	-		0	1	4
1 doz. ditto, each at 1s 8d 2s 6d	-		0	4	2
2 neat iron fenders, at 4s each	-		0	8	0
			L.	1	6 9
<hr/> 12th. <hr/>					
<i>Honesty, Edward, Cr.</i>					
3 By an indorsement on Short and Ready, London	-	28	40	0	0
<hr/>					
<i>Amos, William, London, Dr.</i>					
2 To a draught on Short and Ready, London	-	28	40	0	0
To discount, at $2\frac{1}{2}$ per cent. for prompt payment	-		2	0	0
			42	0	0
<hr/> 14th. <hr/>					
<i>Cash, Dr.</i>					
2 To John Deal on account	-	28	2	2	0
Observe the 4th note of fol. 2.					
<hr/>					
<i>Cash, Dr.</i>					
2 To fundries	-	28 } 29 }	5	10	11
<hr/>					
<i>Carpenter, Edward, Dr.</i>					
9 To 2 doz. single worm bright gimblets, at 18s per gross	-	29	0	3	0
2 doz. do, common black do. at 9s do.	-		0	1	6
Carried over, L.			0	4	6

14 BOOK-KEEPING *by* SINGLE ENTRY.

February 14th, 1774.

		Dr.	Feb.	L.	s.	d.
		<i>Carpenter, Edward,</i>				
		Brought over,	L.	29	0	4
9	To	1 m. 24d nails	-		0	17
		1 m. 20d ditto	-		0	14
		2 m. 12d ditto, at 8s 6d per m.	-		0	17
		2 m. 10d ditto, at 7s 6d ditto	-		0	15
		3 m. 8d ditto, at 6s 6d ditto	-		0	19
		4 m. 6d ditto, at 4s 6d ditto	-		0	18
		6 m. 4d ditto, at 3s 6d ditto	-		1	1
			L.		6	7
		15th.				
		<i>Cash,</i>				
		Dr.				
2	To	fundries	-	30	3	4
		17th.				
		<i>Cash,</i>				
		Dr.				
2	To	Edward Carpenter on account	-	30	3	0
		<i>Thompson, William, Sheffield,</i>				
		Dr.				
4	To	my draught on the old bank Newcastle	-	30	9	6
	To	discount of 10l. 2s. at $7\frac{1}{2}$ per cent.	-		0	15
	To	abatement	-		0	0
		In full,	L.		10	2
		Observe the same instructions for posting this, and all entries like it, as were given on the 11th January.				
		<i>Vintner, William,</i>				
		Dr.				
12	To	2 pair princes' metal pillar candlesticks, at 14s per pair	-	3	1	8
		1 pair fine steel snuffers	-		0	3
		1 stand for ditto	-		0	4
			L.		1	15

February 19th, 1774.

		Fol.	L.	s.	d.
To	2 Kentish hammers, each at 12s 14s 16s				
	per doz. - - -	31	0	7	0
	10 m. 2d. tacks, at 20d per m. -		0	16	8
	L.		1	3	8

<i>Cash,</i>		<i>Dr.</i>			
To sundries	-	-	-	32	611 8

<i>Rusnail, Edward</i> , London,	Dr.			
To cash paid his draught on me to John Dealer	-	-	-	32 40 15 6
To abatement	-	-	-	0 0 4
			L.	40 15 10

Note, To post this, you must first debit Edward Rustnail as above, then credit Cash, By Edward Rustnail, paid his draught, &c. and mind the folio references.

21 ft.

<i>Cash,</i>	<i>Dr.</i>				
To Edward Honefty, on account		33	25	00	
22d.					

Blacksmith, John.	Dr.
-------------------	-----

10 1 cwt. 1 qr. 18 lb. Siberia iron, at 19s.	33	1	6	9 $\frac{1}{2}$
per cwt.	-	0	2	8
2 farriers rasps, at 16s per doz.	-	0	3	0
2 twelve and a half inch two-prong'd ditto, at 18s ditto	-			
L.		1	12	5 $\frac{1}{2}$

100



16 BOOK-KEEPING by SINGLE ENTRY.

February 24th, 1774.

		Underwork, Thomas, Sheffield,	Dr.	Fol.	L.	s.
6	To	cash paid his draught on me to William Quick		34	25	11
		** Refer to the note, fol. 15.				
		Cash,	Gr.			
2	By	freight and carriage of goods		34	0	18
		Simkins, John,	Dr.			
10	To	3 nine inch Banbury stock locks, at 11s per doz.		36	0	2
		3 ten inch ditto, at 14s ditto			0	3
		3 eleven inch ditto, at 17s ditto			0	4
		2 twelve inch ditto, at 22s ditto			6	3
		4 foot rules, at 4s ditto			0	1
		4 two foot ditto, at 8s ditto			0	2
		2 gunter's scales, at 22d each			0	3
		1 six inch japann'd waiter			0	1
		2 eight inch ditto, at 2s 6d each			0	5
		1 ten inch ditto			0	3
		1 twenty-four inch japann'd tea tray			1	4
		L.			2	15
		25th.				
		Goodwill, John,	Dr.			
15	To	cash lent per promissory note, at 1 month		36	50	0
		Woodmonger, Richard,	Dr.			
12	To	$\frac{1}{2}$ doz. plain iron candlesticks, each at 3s 6d 4s 5s 5s 6d and 6s per doz.		36	0	12
		$\frac{1}{2}$ doz. brass ball'd ditto, each at 5s 6d				
		6s 6d 7s ditto			0	9
		Carried over, L.			1	1

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February 25th, 1774.

		Dr.	For	L.	s.	d.
<i>Woodmonger, Richard,</i>		Brought over,	36	1	1	6
To	1 doz. secret thumb-locks, at 10s per doz.			0	5	0
	3 secret letter-locks, at 18s ditto			0	4	6
	1 doz. brass dog collar-locks, at 21d do.			0	0	10 1/2
	1 doz. ditto, each 2s 3d 3s 4s ditto			0	4	7 1/2
		L.		1	16	6

		Dr.	For	L.	s.	d.
To	1 doz. beaufet cork-screws, at 9s per doz.		37	0	4	6
	1 doz. barrel ditto, each at 6s 7s 8s 6d 10s 6d ditto			0	16	0
	1 doz. London razors, at 26s ditto			0	13	0
	1 doz. ditto penknives, at 18s ditto			0	9	0
	1 erui Morocco pocket-book			0	10	6
	1 ditto, each at 12s 14s 17s 19s			3	2	0
		L.		5	15	0

		Dr.	For	L.	s.	d.
To	<i>Cash,</i> fundries		37	2	9	6
		26th.				

		Dr.	For	L.	s.	d.
To	<i>Dawson, Thomas, Esq;</i> 1 pair horse pistols		37	2	4	0
	1 pair neat screw barrel ditto			2	12	6
	1 neat silver mounted fowling-piece			3	13	6
	1 pair neat spurs, with silver chains			1	6	0
		L.		9	16	0

		Dr.	For	L.	s.	d.
To	<i>Honesty, Edward,</i> cash on accompt,		38	10	10	0

* C c c

8 BOOK-KEEPING by SINGLE ENTRY.

February 28th, 1774.

	<i>Debit,</i>	<i>Dr.</i>	<i>Feb. L.</i>	<i>s.</i>	<i>d.</i>
To 1 doz. brass handles, each at 3s 4s 6d			38		
5s 6s per doz.				0	18
1 doz. hat pins, each at 1s 4d 2s 2s 8d				0	3
2 Kentish hammers, 14d each				0	2
1 doz. T. hinges, each at 4s 6d 6s per doz.				0	5
3 pair inside chest ditto, at 8s 9s ditto				0	4
6 pair ditto, at 10s 13s ditto				0	11
1 1/2 gross wood screws, sorted, at 2s 6d per gross				0	3
11 1 twenty-six inch best hand saw completed				0	5
			L.	2	14

	<i>Cash,</i>	<i>Dr.</i>			
2 To sundries			39	3	9

	<i>Cash,</i>	<i>Cr.</i>			
2 By freight and carriage of goods			39	0	18

	<i>Cash,</i>	<i>Cr.</i>			
2 By house expences for this month			39	6	1

Note, the Cash Book must now be balanced, according to the directions given the 31st January.

March 2d, 1774.

	<i>Cash,</i>	<i>Dr.</i>			
3 To sundries			39	1	1

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March 2d, 1774.

Blacksmith, John, Dr. Fol. L. s. d.
To 5 cwt. 3 qrs. 4 lb. Siberia iron, at 19s. per cwt. 40 5 9 11

3d.

Underworth, John, Dr.
To 2 pair plated shoe buckles, at 2s 9d per pair 40 0 5 6
2 pair ditto, each at 3s 3s 3d 3s 6d ditto 0 19 6
2 pair ditto pierc'd, each at 3s 9d 4s do. 0 15 6
3 paper snuff boxes, at 2s 4d each 0 7 0
3 ditto, each at 2s 10d 3s 6d ditto 0 19 0
4 ditto, at 1s 10d 1s 6d 1s ditto 0 17 4
2 toothpick-cases, at 1s 4d each 0 2 8
1 ditto 0 1 10

L. 4 8 4

4th.

Plumbtree, Thomas, Dr.
To 1 doz. sorted plane irons 40 0 4 6
1/2 doz. ditto gouges, at 5s per doz. 0 2 6
1/2 doz. ditto chisels, at 6s ditto 0 3 0
1 carpenter's adz 0 4 0
2 1/4 inch augers, at 10s per doz. 0 1 8
2 7/8 inch ditto, at 12s ditto 0 2 0

L. 0 17 8

5th.

Wynn, William, Esq; Dr.
To 2 double doz. silver handled knives and forks, at 2l. 12s 6d per doz. 41 5 5 0
1 ditto deserts 1 14 0
1 best knife-case, silver'd furniture 1 2 0

L. 8 1 0

20 BOOK-KEEPING by SINGLE ENTRY.

March 5th, 1774.

<i>Cash,</i>		<i>Dr.</i>		<i>Feb</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>
3	To John Blacksmith, on accompt	-	-	41	3	3	
<hr/>							
<i>Cash,</i>		<i>Dr.</i>					
3	To sundries	-	-		3	12	
<hr/>							
7th.				<hr/>			
<i>King, Frederick, Esq;</i>		<i>Dr.</i>					
To	1 twenty-four inch best japann'd tea-tray			41	1	6	
	2 twelve inch ditto waiters, at 4s 6d each				0	9	
	2 six inch ditto, at 2s ditto			42	0	4	
	1 neat copper urn	-	-		2	8	
	1 neat polish'd snuffer stand	-	-		0	7	
10	1 pair snuffers	-	-		0	3	
					<i>L.</i>	4	17
<hr/>							
<i>Cash,</i>		<i>Dr.</i>					
3	To sundries	-	-	42	0	12	
<hr/>							
<i>Cash,</i>		<i>Dr.</i>					
3	To Richard Woodmonger, on accompt			42	10	10	
<hr/>							
<i>Inglestone, Captain,</i>		<i>Dr.</i>					
To	1 twenty inch japann'd tea-tray			43	0	16	
	2 eleven inch ditto waiters, at 4s 6d each				0	9	
	1 six inch ditto	-	-		0	2	
	2 double doz. silver handled knives and forks, 2l 12s 6d per doz.				5	5	
	1 ditto deserts	-	-		1	14	
15	1 best knife-case, silver furniture	-	-		1	2	
					<i>L.</i>	9	8

March 9th, 1774.

		Dr.	Fol.	L.	s.	d.
To	1	eight inch common japann'd waiter -	43	0	2	6
	3	eight inch best ditto, 2s 10d each -		0	8	6
	2	eleven inch common ditto, 3s 6d ditto		0	7	0
	2	twelve inch ditto, 3s 9d ditto -		0	7	6
	1	twenty inch best tea tray -		0	14	6
	2	twenty inch common ditto, 12s 6d each		1	5	0
	6	pair common scissors, each 8s 10s per doz. -		0	9	0
	3	steel watch chains, each 10s 16s 24s and 36s ditto -		1	1	6
	1	doz. razor-cases and straps, 24s ditto		0	12	0
				L.	5	7 6

10th.

		Dr.				
To	6 m.	2 d. tacks, at 20d per m. -	43	0	10	0
	6 m.	3 d. ditto, at 2s 3d ditto -		0	13	6
	1 m.	24d. ditto -		0	17	6
	1 m.	20d. ditto -		0	14	6
	2 m.	12d. ditto, at 8s 6d ditto -		0	17	0
	2 m.	10d. ditto, at 7s 6d ditto -	44	0	15	0
	6	eleven inch Banbury stock locks, at 17s per doz. -		0	8	6
				L.	4	16 0

12th.

		Dr.				
To	3	cards gilt links, at 5s per card -	44	0	15	0
	8	cards enamell'd ditto, at 2s 6d ditto		1	0	0
	1	set fire-shovel, tongs, and poker -		0	3	6
	2	sets ditto, each 4s 4d 3s 9d -		0	16	2
	1	set ditto -		0	5	3
	2	ivory memorandum-books, 2s each		0	4	0
	2	ditto, each 2s 6d 3s 3s 6d 4s 6d -		1	7	0
				L.	4	10 11

22 BOOK-KEEPING by SINGLE ENTRY.

March 12th, 1774.

		Quickpay, Edward,	Dr.	Fol.	L.	s.	d.
16	To	2 doz. crambo combs, at 11s per gross	-	44	0	8	10
		2 doz. ditto, each 14s 17s ditto	-		0	5	8
		1 doz. rupee ditto	-		0	1	10
		1 doz. buckling ditto	-		0	3	0
		3 paper snuff boxes, 3s each	-		0	9	0
		2 ditto, 3s 8d ditto	-		0	7	4
		1 ditto	-		0	1	0
		2 ditto, 1s 6d ditto	-		0	3	0
		2 ditto, 2s ditto	-	45	0	4	0
		4 tortoiseshell toothpicks, at 2s per doz.	-		0	0	0
		1 pair fugar nippers	-		0	3	0
					L.	2	0
		Cash,	Dr.				
3	To	fundries	-	45	4	16	0
		14th.					
		Yelloly, Edward,	Dr.				
16	To	3 iron candlesticks, at 3s per doz.	-	45	0	0	0
		3 ditto, each 3s 6d 4s 6d 5s 5s 6d ditto	-		0	4	0
		3 brass ball'd ditto, each 4s 6d 5s 6d do.	-		0	2	0
		1 doz. secret thumb locks, 9s per doz.	-		0	4	0
		3 letter locks, 16s ditto	-		0	4	0
		6 brass dog collar locks, 2s 4d ditto	-		0	1	0
		6 ditto, each 2s 10d 3s 6d ditto	-		0	3	0
					L.	1	0
		Cash,	Dr.				
3	To	fundries	-	46	2	14	0
		Teomans, Joseph,	Dr.				
	To	1 doz. five barr'd tinn'd curry combs, at 7s 6d per doz.	-	46	0	3	0
					Carried over,	L.	0
							3

March 14th, 1774.

Teomans, Joseph, Dr.

	Fol.	L.	s.	d.
Brought over -	46	0	3	9
To $\frac{1}{2}$ doz. six barr'd tinn'd curry combs, at 8s 6d per doz. -		0	4	3
$\frac{1}{2}$ doz. round iron ditto, at 3s 9d ditto -		0	11	$0\frac{1}{2}$
3 brushes, 10d each -		0	2	6
9 m. 2d tacks, at 18 $\frac{1}{2}$ d per m. -		0	13	$10\frac{1}{2}$
8 m. 3d ditto, at 2s 1 $\frac{1}{2}$ d ditto -		0	17	0
10 $\frac{1}{2}$ m. 4d ditto, at 3s 4d ditto -		1	15	10
7 m. 6d ditto, at 4s 4d ditto -		1	10	4
L.		5	9	5

15th.

Cash,

Dr.

To fundries -	46	2	13	0
---------------	----	---	----	---

Friend, John,

Dr.

To 2 pair princes' metal pillar candlesticks, at 18s per pair -	47	1	16	0
--	----	---	----	---

16th.

Deal, John,

Dr.

To 1 six inch two bolt brass knob lock -	47	0	3	3
2 eight inch ditto, at 5s 9d each -		0	11	6
2 nine inch ditto, at 8s 6d ditto -		0	17	0
L.		1	11	9

Builder, William,

Dr.

To $\frac{1}{2}$ doz. inside chest hinges, at 8s per doz. -	47	0	4	0
$\frac{1}{2}$ doz. ditto, each 9s 10s 13s ditto -		0	16	0
1 doz. brass handles and plates -		0	4	0
1 doz. ditto, each 4s 6d 5s 6s ditto -		0	15	6
$\frac{1}{2}$ doz. cut cupboard locks, each 6s 7s 6d -		0	6	9
$\frac{1}{2}$ doz. bright chest ditto, each 12s 14s -		0	13	0
L.		2	19	3

24 BOOK-KEEPING by SINGLE ENTRY.

March 16th, 1774.

<i>Cash,</i>		<i>Dr.</i>	<i>Folio</i>	<i>L.</i>	<i>s.</i>
3	To fundries	-	47	2	6
18th.					
<i>Cash,</i>		<i>Dr.</i>			
3	To fundries	-	48	4	19
19th.					
<i>Architect, Thomas,</i>		<i>Dr.</i>			
To	10 m. 2d. racks, at 20d per m.	-	48	0	16
	10 m. 3d. ditto, at 2s 3d ditto	-		1	2
	4 m. 8d. ditto, at 6s 6d ditto	-		1	6
	3 m. 10d ditto, at 7s 6d ditto	-		1	2
	2 m. 12d ditto, at 8s 6d ditto	-		0	17
	1 m. 24d ditto	-		0	17
14	3 pair inside chest hinges, each at 8s and 9s per doz.	-		0	4
<i>Carpenter, Edward,</i>		<i>Dr.</i>			
To	1 doz. bright chest locks	-	49	0	19
	1 doz. ditto	-		0	8
	1 doz. X key'd box locks	-		0	4
	1 doz. X ward ditto	-		0	5
	1 doz. brass handles, each 4s 4s 6d 5s and 6s per doz.	-		0	19
9	1 doz. hat pins, each 1s 6d 2s 2s 6d do.	-		0	6
<i>Cash,</i>		<i>Dr.</i>			
3	To fundries	-	49	0	18

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March 19th, 1774.

		Fol.	L.	s.	d.
<i>Fairdealer, Joseph, Dr.</i>					
6 pair common scissors, at 8s per doz.		49	c	4	0
6 pair ditto, at 11s ditto -			c	5	6
6 pair London ditto, at 18s ditto -			0	9	0
6 steel watch chains, each at 11s 15s 24s					
33s ditto - -			2	1	6
	L.		3	0	0
21st.					
<i>Cash, Dr.</i>					
fundries - - -		50	7	18	6
23d.					
<i>Honesty, Edward, Cr.</i>					
a draught on Messrs. Hinton and Co. London - -		50	50	0	0
<i>Wickam, Thomas, Esq; Dr.</i>					
1 cruet frame, silver tops, - -		50	1	12	0
2 double doz. strong silver handled knives and forks, at 2l 12s 6d per doz. -			5	5	0
1 ditto deserts - - -			1	14	0
2 best 4 doz. knife-cases, polish'd furniture, at 22s each - -			2	4	0
	L.		10	15	0
24th.					
<i>Everet, Humphry, Dr.</i>					
my draught on the old bank, Newcastle		50	140	7	0
<i>King, Frederick, Esq; Dr.</i>					
1 near Morocco pocket-book -		50	1	2	0

* D d d

26 BOOK-KEEPING *by* SINGLE ENTRY

March 24th, 1774.

<i>Cash,</i>		Dr.	Fol.	L.
3	To fundries	- - -	51	01
25th.				
<i>Longside, Abel,</i>		Dr.		
	To a draught on Messrs. Hinton and Co.			
	London	- - -	51	50
6	To discount for prompt payment	-		20
				L.
<i>Cash,</i>		Dr.		
3	To John Goodwill, received in full of his			
	promissory note	- - -	51	50
<i>Cash,</i>		Dr.		
3	To fundries	- - -	52	18
26th.				
<i>Underwork, Thomas, Sheffield,</i>		Dr.		
6	To my draught on the old bank, Newcastle		52	34
27th.				
<i>Ninny, Edward,</i>		Dr.		
	To $\frac{1}{2}$ cwt. long handled frying-pans, at 2l 9s			
	per cwt.	- - -	52	1
	$\frac{3}{4}$ cwt. short ditto, at 2l 14s 4d ditto	-		1
15	10 cwt. 1 qr. 17 lb. iron, at 18l per ton			9
28th.				
<i>Cash,</i>		Dr.		
3	To John Simkins on accompt	-	53	2

March 28th, 1774:

		Fol.	L.	s.	d.
Underworth, John,	Dr.				
6 razor-cases and straps, at 24s per doz.		53	0	12	0
3 pair London gilt shoe buckles, at 5s 3d per pair			0	15	9
3 pair ditto pierced, at 6s 3d ditto			0	18	9
	L.		2	6	6
<hr/>					
Cash,	Dr.				
to Edward Carpenter on account		53	2	2	0
31st.					
<hr/>					
Cash,	Cr.				
my freight and carriage of goods, &c.		53	1	18	3
my 1 quarter's salary paid E. Trusty			7	0	0
my house expences this month			5	3	0
my 1 quarter's wages paid my house-keeper		54	1	0	0
my 1 quarter's rent for my house			6	0	0
<hr/>					
Cash,	Dr.				
to sundries		54	16	6	2

Note, The cash account for this month must be balanced, as before.

THE

THE ALPHABET

A. <i>Fol.</i> Amos, William - 2 Architect, Thomas - 14	G. Goodwill, John -
B. <i>Fol.</i> Bennet, Adam - 3 Builder, William - 8 Blacksmith, John - 14 Balance - 17	H. Hardside, William - Honesty, Edward - Hibernian, Joseph -
C. <i>Fol.</i> Cash - 1 Carpenter, Edward - 9	I. Inglestone, Captain -
D. <i>Fol.</i> Darling, Henry - 4 Deal, John - 11 Dawson, Thomas, Esq; 14	K. King, Frederick, Esq; -
E. <i>Fol.</i> Evans, Edward - 4 Everet, Humphry - 5	L. Longside, Abel -
F. <i>Fol.</i> Friend, John - 7 Fairdealer, Joseph - 13	M. Metal, Joseph -

N.	Fol.	T.	Fol.
Ninny, Edward	15	Thompson, William	4
		Thorogood, William, Esq;	9
O.	Fol.	U & V.	Fol.
Old bank Newcastle, Di-	} 7	Underwork, Tho. <i>Sheffield</i>	6
rectors		Underworth, John	11
Oliver, George	15	Vintner, William	12
P.	Fol.	W.	Fol.
Polish, Thomas	2	Wickam, Thomas, Esq;	8
Plumbtree, Thomas	11	Woodman, William	9
		Wynn, William	10
		Woodmonger, Richard	12
Q.	Fol.	X.	Fol.
Quickpay, Edward	16		
R.	Fol.	Y.	Fol.
Rustnail, Edward	6	Yelloly, Edward	16
		Yeomans, Joseph	ibid.
S.	Fol.	Z.	Fol.
Stock	1		
Screwfast, Andrew	5		
Simkins, John	10		

BOOK-KEEPING by SINGLE ENTRY.

Dr.		CASH.		[1]		Cr.	
1774.				L. s. d.		Fol.	L. s. d.
Jan. 1.	To stock	-	-	1000 0 0	1774. Jan.		507 10 1
31.	To sundry accompts received this month	-	-	36 14 1	Feb.		234 14 0
Feb.	To ditto ditto	-	-	57 17 1	Mar.		21 1 3
March.	To ditto ditto	-	-	135 11 10	April.		80 6 3
April.	To ditto ditto	-	-	338 8 2		17	725 0 1
				1568 11 8			1568 11 8
						<p>By sundry accompts paid this month</p> <p>By ditto ditto</p> <p>By ditto ditto</p> <p>By ditto ditto</p> <p>By balance remaining in hand</p> <p><i>Note, If any cash remain in hand, as above, it must be placed on the Cr. side, and then put on the Dr. side of balance.</i></p>	
1774.					1774.		
Apr. 30.	To balance the neat of my estate	Stock.		17 1100 0 1 1	Jan. 1.		1000 0 0
					Apr. 30.		100 0 1 1
							1100 0 1 1
						<p>By cash</p> <p>By profit and loss gain'd by four months trading</p> <p><i>Note, The first line on this side, is what you began trade with; and the second is what you have gain'd since the 1st January last: consequently their sum is your present stock.</i></p>	

owe, taken from the sum of your cash, goods, and book debts.

stock.

quantity their sum is your present

Dr.		Mr. William		Amos, London.		Cr.	
1774.				1774.			
Feb. 12.	To a draught on Short and Ready, London	13	L. 40 0 0	Jan. 1.	By goods	4	L. 37 7 8½
	To discount for prompt payment		2 0 0	14.	By ditto	12	6 14 8
Mar. 31.	To balance due	17	26 0 4½	Feb. 18.	By ditto	14	23 18 0
			68 0 4½				68 0 4½
	<i>Note, 1. The last line on this side is put to make it equal to the Cr. side.</i>			<i>Note, 1. To balance any man's account, add up both sides; subtract the less from the greater, and place the difference under the less side, which will make them both equal.</i>			26 0 4½
	<i>2. When the Dr. side exceeds the Cr. the person is indebted to you; but if the Cr. exceed the Dr. (as in this account) you are indebted to him.</i>			<i>2. When the Cr. side exceeds the Dr. after you have placed the difference on the Dr. side, you must bring it to the Cr. as above.</i>			
Dr.		Mr. Thomas		Polish, London.		Cr.	
1774.				1774.			
Mar. 31.	To balance due	17	L. 29 5 8	Jan. 3.	By goods	4	12 3 0
			29 5 8	Feb. 21.	By ditto	15	17 2 8
							29 5 8
	<i>Note, This account is balanced in the same manner as the last.</i>			<i>Mar. 31. By balance due as per contra</i>			29 5 8

BOOK-KEEPING by SINGLE ENTRY.

Dr.	Mr. Joseph	[3] L. s. d.	Fol.	Metal, London.	Cr.	Fol.	L. s. d.
<i>Note, 1. Although the two last accounts are balanced in the general method, yet I have known some tradesmen, who, when there is an account, where one side only is debited or credited, as in this, to balance it as on the other side: The first method is most general; but every one may chuse for himself.</i>				1774. Jan. 3. By goods	-	5	24 4 4
				Feb. 20. By ditto	-	15	23 9 5½
				Apr. 30. By balance due	-		47 13 9½
				<i>Note, 2. It is not absolutely necessary to follow either of these methods in Single Entry: The sum or difference of the Dr. and Cr. side may be ascertained, and carried immediately to balance, without closing the accounts.</i>			
Dr.	Mr. Adam			Bennet, Sheffield. Cr.			
				1774. Jan. 3. By goods	-	6	9 9 7½
							9 9 7½

1774.
Feb. 17. To my draught on the Newcastle

Fol. L. s. d.

1774.
Jan. 4. By goods

Fol. L. s. d.

LEDGER.

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1774. Feb. 17.	To my draught on the Newcastle bank To discount of 10l. 2s. at $7\frac{1}{2}$ per cent. To abatement	Feb. 7	L. s. d. 9 6 6 0 15 1 $\frac{1}{2}$ 0 0 4 $\frac{1}{2}$ 10 2 0	1774. Jan. 4.	By goods	Feb. 6	L. s. d. 10 2 0
1774. Feb. 5.	Dr. Mr. Edward To a bill on Messrs. Cook and Co. London To discount at $2\frac{1}{2}$ per cent. of 34l. 6s. 6d. To abatement	Feb. 11	L. s. d. 33 9 0 0 17 2 0 0 4 34 6 6	1774. Jan. 4.	Evans, London. By goods	Feb. 6	L. s. d. 34 6 6
1774. Apr. 20.	Dr. Mr. Henry To cash paid his draught on me, to Thomas Truepenny	Apr. 4	L. s. d. 40 0 6 40 0 6	1774. Jan. 4. Feb. 10 Mar. 7.	Darling, London. By goods By ditto By ditto	Feb. 17	L. s. d. 15 11 3 10 0 9 14 8 6 40 0 6

* F e e

BOOK-KEEPING by SINGLE ENTRY.

1774. Jan. 11.	Dr.	Mr. Humphry	Feb.	[5]		1774. Jan. 4.	Everet, Newcastle,	Cr.	Feb.	L. s. d.	
				L. s. d.	Cr.						
		To my draught on the Newcastle bank	7	47 15 0	-		By goods	-	8	47 15 4½	
		To abatement		0 0 4½							
				47 15 4½						47 15 4½	
Mar. 24		To my draught on the Newcastle bank	7	140 7 0	-	Mar. 3.	By goods	-	16	140 7 0	
1774. Apr. 16	Dr.	Mr. William				1774. Jan. 4.	Hardide, London.	Cr.		L. s. d.	
		To cash paid his draught on me, to James Ray	4	33 11 6	-		By goods	-	9	23 13 9	
		To abatement		0 0 1	-	Feb. 4.	By ditto	-	13	9 17 10	
				33 11 7						33 11 7	
1774. April 9.	Dr.	Mr. Andrew				1774. Jan. 6.	Screwfalt, London.	Cr.		L. s. d.	
		To an indorsement on Mcffis, Bywell and Company, London	60	33 0 0	-		By goods	-	10	33 17 0	
		To discount of 33 l. 17 s. at 2½ per cent.		0 17 0							
				33 17 0						33 17 0	

Mar. 23. To cash draught on Messrs. Panton and Company

Jan. 6. By goods
Mar. 2. By ditto

33 14 0
22 18 0
11 16 0

L E D G E R.

1774. Feb. 19.	Dr. To cash paid his draught on me, to John Dealer To abatement	26 17	50 0 0 2 10 0 4 2 0 56 12 0	Jan. 6. By goods Mar. 2. By ditto Apr. 30. By balance due as per contra	11 16	34 14 0 23 18 0 56 12 0 4 2 0
1774. Feb. 19.	Mr. Edward To cash paid his draught on me, to John Dealer To abatement	2 2	L. s. d. 40 15 6 0 0 4	1774. Jan. 7. By goods	11	L. s. d. 40 15 10
Apr. 30.	To balance due	17	40 15 10 18 17 10	Apr. 28. By goods By balance due as per contra	18	40 15 10 18 17 10
1774. Feb. 24. Mar. 26.	Dr. Mr. Thomas To cash paid his draught on me, to William Quick To my draught on the Newcastle bank	2 2 17	L. s. d. 25 11 0 134 11 6	Underwork, Shelfield. 1774. Jan. 21. By goods Mar. 5. By goods	12 17	L. s. d. 25 11 0 34 1 6

BOOK-KEEPING by SINGLE ENTRY.

Drs.		Directors of the		[7]		Old Bank, Newcastle, Crs.		L. s. d.	
				L.	s. d.				
1774.				1	500 0 0	1774.		8	10 6
Jan. 6.	To cash lent per promissory note					Jan. 10.	By my draught to Adam Bennet	47	15 0
						Feb. 17.	By ditto to Humphry Everet	9	6 6
						Mar. 24.	By ditto to William Thompson	140	7 0
						April 1.	By ditto to Humphry Everet	34	1 6
						April 1.	By ditto to Thomas Underwork	100	0 0
						23.	By ditto to Edward Homely	130	0 0
						29.	By ditto to ditto	29	19 6
							By cash for ditto to Will. Amicable	500	0 0
Dr.		Mr. John		L. s. d.		Friend,		L. s. d.	
1774.				4	2 13 0	1774.		3	14 0
Jan. 13.	To goods			6	1 1 0	Jan. 24.	By cash, received in full	3	14 0
23.	To ditto							3	14 0
								1	16 0
Mar. 15.	To goods			23	1 16 0	Apr. 30.	By balance due	1	16 0
Apr. 30.	To balance due as per contra								
1774.		Dr.	Mr. William	[8]		Builder,			

BOOK-KEEPING by SINGLE ENTRY.

Dr.		Mr. Edward	[9]		Carpenter,	Cr.	Fol.		L. s. d.
1774.					1774.				
Jan. 15.	To goods	-	5	3 2 0	Feb. 17.	By cash on account	2	3 0 0	
25.	To ditto	-	7	0 10 9	Mar. 28.	By ditto	3	2 2 0	
Feb. 14.	To ditto	-	14	6 7 0	Apr. 15.	By ditto	4	4 4 0	
Mar. 19.	To ditto	-	24	2 13 0	28.	By ditto, in full	4	3 6 9	
				12 12 9				12 12 9	
Dr.		William			1774.	Thorogood, Esq;			L. s. d.
1774.					Apr. 27.	By cash, in full	4	12 16 0	
Jan. 20.	To goods	-	5	4 9 0				12 16 0	
April 4.	To ditto	-	57	8 7 0				12 16 0	
				12 16 0				12 16 0	
Dr.		Mr. William			1774.	Woodman,			L. s. d.
1774.					April.	By balance due	17	10 10 10	
Jan. 22.	To goods	-	6	0 9 11				10 10 10	
April 6.	To ditto	-	57	10 0 11				10 10 10	
				10 10 10				10 10 10	
Apr. 30.	To balance due as per contra	-		10 10 10				10 10 10	

Apr. 30. To balance due as per contra -

Jan. 24.	To goods	7	L. s. d.	1774.	By cash on account	3	L. s. d.
Feb. 24.	To ditto	16	2 3 9	Mar. 28.	By balance due	17	2 2 0
April 2.	To ditto	56	2 15 5				12 12 10
			9 15 8				
			14 14 10				14 14 10
			12 12 10				
Apr. 30.	To balance due as per contra -						

Dr.	Frederick				Cr.		
1774.			L. s. d.	1774.			L. s. d.
Jan. 24.	To goods	7	1 7 6	April 7.	By cash, in full	4	7 7 0
Mar. 7.	To ditto	20	4 17 6				
24.	To ditto	25	1 2 0				7 7 0
			7 7 0				

Dr.	William				Cr.		
1774.			L. s. d.	1774.			L. s. d.
Jan. 25.	To goods	8	4 1 0	Apr. 22.	By cash, in full	4	12 2 0
Mar. 5.	To ditto	19	8 1 0				
			12 2 0				12 2 0

BOOK-KEEPING *by* SINGLE ENTRY.

[illegible]

[illegible]

* F f f

BOOK-KEEPING *by* SINGLE ENTRY.

Dr.		Mr. Edward		[13]	Honesty,		Cr.	
1774.				L. s. d.	1774.			L. s. d.
Feb. 5.	To cash	-	-	100 0 0	Feb. 5.	By a bill on Messrs. Cook and Co.	-	33 9 0
26.	To ditto	-	-	10 10 0	13.	By ditto on Short and Ready, do.	-	40 0 0
April 1.	To my draught on the Newcastle bank	-	-	100 0 0	21.	By cash	-	25 0 0
23.	To ditto	-	-	130 0 0	Mar. 23.	By a bill on Hinton and Co. Lond.	-	50 0 0
					April 9.	By ditto on Bywell and Co. do.	-	33 0 0
					23.	By cash	-	150 0 0
					28.	By ditto	-	9 1 0
				340 10 0				340 10 0

Dr.		Mr. Joseph		L. s. d.	Fairdealer,		Cr.	
1774.					1774.			L. s. d.
Feb. 5.	To goods	-	-	7 8 2	Apr. 30.	By balance due	-	17 16 3 2
25.	To ditto	-	-	5 15 0				
Mar. 19.	To ditto	-	-	3 0 0				
				16 3 2				16 3 2
Apr. 30.	To balance due as per contra	-	-	16 3 2				

L E D G E R.

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1774. Feb. 8. To goods	-	-	-	1774- Apr. 30. By balance due	-	Fol. 12 17	L. s. d. 2 4 6 9 16 0 <u>12 0 6</u>
26. To ditto	-	-	-				12 0 6
Apr. 30. To balance due as <i>per contra</i>	-	-	-				
<hr/>							
Dr.				Cr.			
<hr/>							
1774. Feb. 10. To goods	-	-	-	1774- Apr. 30. By balance due	-	17	L. s. d. 4 17 8 1 3 8 6 6 5 <u>12 7 9</u>
19. To ditto	-	-	-				
Mar. 19. To ditto	-	-	-				
Apr. 30. To balance due as <i>per contra</i>	-	-	-				
<hr/>							
Dr.				Blacksmith,			
<hr/>							
1774. Feb. 22. To goods	-	-	-	1774- Mar. 5. By cash on account	-	3	L. s. d. 1 12 5½ 5 9 11 7 7 2 <u>14 9 6½</u>
Mar. 2. To ditto	-	-	-	Apr. 16. By ditto	-	4	3 3 0
Apr. 16. To ditto	-	-	-	30. By balance due	-	17	8 3 6½ <u>14 9 6½</u>
Apr. 30. To balance due as <i>per contra</i>	-	-	-				

BOOK-KEEPING by SINGLE ENTRY.

Dr.		Mr. John	[15]		Goodwill,		Cr.	Fol.		L. s. d.	
1774.	Feb. 25.	To cash lent <i>per</i> promissory note, at 1 month - -	2	50 0 0	1774.	Mar. 25	-	3	50 0 0		
Dr.		Captain			Inglesstone,		Cr.				
1774.	Mar. 7.	To goods - -	20	9 8 0	1774.	Apr. 30	-	17	9 8 0		
		To balance due <i>as per contra</i> -		9 8 0							
Dr.		Mr. Edward			Ninny,		Cr.				
1774.	Mar. 9.	To goods - -	21	5 7 6	1774.	Apr. 30	-	17	17 17 8½		
	27.	To ditto - -	26	12 10 2½							
				17 17 8½							
				17 17 8½							
				17 17 8½							
Dr.		Mr. George			Oliver,		Cr.				
1774.	Mar. 12.	To goods - -	21	4 10 11	1774.	Apr. 30	-	17	4 10 11		

L E D G E R .

1774. Mar. 12.	To goods	-	-	21	L. s. d. 4 10 11	1774. Apr. 30.	By balance due	-	-	Fol. 17	L. s. d. 6 0 8
Mar. 12.	To goods	-	-	22	2 0 1	1774. Apr. 30.	By balance due	-	-	17	6 0 8
Apr. 9.	To ditto	-	-	60	4 0 7						
					6 0 8						
Apr. 30	To balance due as <i>per contra</i>	-	-		6 0 8						
1774. Mar. 14.	Dr. Mr. Edward	-	-	22	L. s. d. 1 0 8 1/2	1774. Apr. 30.	Yelloly,	Cr.	-	17	L. s. d. 7 8 11 1/2
Apr. 14.	To goods	-	-	63	6 8 3		By balance due	-	-		
	To ditto	-	-		7 8 11 1/2						
Apr. 30.	To balance due as <i>per contra</i>	-	-		7 8 11 1/2						
1774. Mar. 14.	Dr. Mr. Joseph	-	-	23	L. s. d. 5 9 5	1774. Apr. 30.	Yeomans,	Cr.	-	17	L. s. d. 5 9 5
Apr. 30.	To goods	-	-		5 9 5		By balance due	-	-		
	To balance due as <i>per contra</i>	-	-								
1774. Apr. 11.	Dr. Mr. Joseph	-	-	62	L. s. d. 31 2 6	1774. Apr. 23.	Hibernian, Dublin,	Cr.	-	4	L. s. d. 31 2 6
	To goods	-	-				By cash for my draught on him to Knobs & Merry, exchange for 34 1/2	-	-		

BOOK-KEEPING by SINGLE ENTRY.

1774.		[17]		1774.			
Dr.	Balance,	Fol.	L. s. d.	Fol.	Cr.	Fol.	L. s. d.
Apr. 30.	To cash remaining in hand	1	725 0 1	-	By William Amos, due to him	2	26 0 4½
	To goods ditto at prime cost	7	249 4 0½	-	By Thomas Polih, ditto	2	29 5 8
	To John Friend due to me	8	1 16 0	-	By Joseph Metal, ditto	3	47 13 9½
	To Thomas Wickam, Esq; ditto	9	10 15 0	-	By Abel Longside, ditto	6	4 2 0
	To William Woodman, ditto	10	10 10 10	-	By Edward Rusnail, ditto	6	18 17 10
	To John Simkins, ditto	11	12 12 10				
	To Thomas Plumbtree, ditto	12	38 1 5				
	To Richard Woodmonger, ditto	13	53 11 5½				
	To William Vintner, ditto	14	6 15 6				
	To Joseph Fairdealer, ditto	15	16 3 2				
	To Thomas Dawfon, Esq; ditto	16	12 0 6				
	To Thomas Archited, ditto	17	12 7 9				
	To John Blacksmith, ditto	18	8 3 6½				
	To Captain Inglesstone, ditto	19	9 8 0				
	To Edward Ninny, ditto	20	17 17 8½				
	To George Oliver, ditto	21	4 10 11				
	To Edward Quickpay, ditto	22	6 0 8				
	To Edward Yelloly, ditto	23	7 8 11½				
	To Joseph Yeomans, ditto	24	5 9 5				
	To sundry persons, collected from the brought forward accounts in the Walle-Book, ditto	25	18 2 0				
		70			By stock for the neat of my estate	1	1100 0 1½
							1225 19 9½

Note, 1. When you want to know the state of your affairs, whether you have gained or lost, or whether you be worth any thing or nothing; after having prepared a *balance-sheet* like this, take an account of your ready money and bank-notes, which should likewise be reckoned as *cash*; then value all the goods in your warehouse at prime cost, setting down the sum-total as above.—The next thing is, to balance every man's account in the Ledger, according to the directions heretofore given, beginning with the first. Those who are indebted to you, must be put on the Dr. side of *balance*, mentioning in what sum; and those to whom you are indebted, on the Cr. side thereof, with their amount likewise.

2. Add up each side of your *balance account* separately; and if the Dr. side exceed the Cr. subtract *this* from *that*, and the difference will be what you are worth, or your *net stock*; but if the Cr. side be more than the Dr. the difference is against you, and you are so much *worse than nothing*.
3. In book-keeping by single entry, there is no need to open an account of *profit and loss*; for, by my hypothesis, I began trade with 1000 l. stock, which, by the above, you will find to be increased to L. 1100 : 0 : 1½—I have therefore gain'd the difference, *viz.* L. 100 : 0 : 1½, which I carry, and so must you, to the Cr. side of *stock*, to balance that account.
4. Those persons who do not chuse to go through the whole four months accounts, may balance at the end of three, as, from a nice calculation, I can inform them, that the goods which remain in hand, on the 31st March, amount to L. 378 : 12 : 0, and the cash L. 466 : 18 : 2, as may be seen by the Cash-book, fol. 3.

CASH.

BOOK-KEEPING by SINGLE ENTRY.

CASH-BOOK.

Dr.	Cash,	[1]	Cr.
1774.			
Jan. 1.	To stock	1000 0 0	By the old bank Newcastle
13.	To sundries	6 4 3	By freight and carriage of goods
24.	To John Friend, received in full	3 14 0	By ditto
	To William Builder, ditto	1 11 8	By ditto
	To sundries	6 10 8	By ditto
29.	To Thomas Wickam, Esq; in full	10 12 6	By fundries
31.	To fundries	8 1 0	By balance in hand, carried to the next month
		1036 14	
			17 529 4 0
			1036 14
<p><i>Note, 1. As the Dr. side of this account contains all the money you have received this month, the several sums must be added up, and carried to the Dr. side of Cash in the Ledger; but because the first line of this side is what you had to begin trade with, it must not be added to the others.</i></p> <p><i>2. The figures in the columns preceding the money, mark in what folio of the Ledger those persons</i></p>			
<p><i>Note, 1. Before you balance the cash which remains in hand, add up all the sums paid away on this side, and carry them to the Cr. side of the Ledger.</i></p> <p><i>2. Find the sum remaining in hand, by the directions given at fol. 1. in the Ledger; and write down the last line, as above, and carry the balance to the next month's account.</i></p> <p><i>3. When Cash is Dr. or Cr. 70 or By fundries, it is not necessary, in single entry, to place any reference figure, which could only</i></p>			

1774.
Feb. 1.

To balance in hand, brought from

1774.
Feb. 1.

To balance in hand, brought from

CASH BOOK.

1774.		Fol.	L.	S.	d.	1774.		Fol.	L.	S.	d.
Feb. 1.	To balance in hand, brought from the last month	1	529	4	0	Feb. 5.	By error as per contra	13	100	0	0
	To sundries		0	13	0	19.	By Edward Honeſty				
3.	To ditto		0	10	0		By Edward Ruſtnail, paid his draught on me to John Dealer	6	40	15	6
Error. 5.	To Edward Honeſty	13	100	0	0	24.	By Thomas Underwork, paid his draught on me to William Quick	6	25	11	0
	To sundries		5	6	10		By freight and carriage of goods		0	18	0
14.	To John Deal on account	11	2	2	0	25.	By John Goodwill, lent him per promiſſory note	15	50	0	0
	To sundries		5	10	11		By Edward Honeſty	13	10	10	0
15.	To ditto		3	4	0	26.	By freight and carriage of goods		0	18	4
17.	To Edward Carpenter on account	9	3	0	0	28.	By houſe expences for this month		6	1	2
19.	To sundries		6	11	8		By balance in hand carried to next month	3	352	7	7
21.	To Edward Honeſty on account	13	25	0	0				687	1	7
25.	To sundries		2	9	6				1	0	0
28.	To ditto		3	9	8				2	3	0
			687	1	7				1	10	0
									2	9	0
									1	10	0
									1	10	0
									1	10	0
									1	10	0

Note, 1. The 4th entry on this ſide, marked Error, is put expreſly to ſhew the ſcholar how to correct one in a ſimilar caſe.—See the Cr. ſide.

2. Add up the money received this month, and carry it to the Dr. ſide of the Ledger, as before.

Note, 1. The firſt line on this ſide is put to balance the error on the Dr. ſide.

2. Add up all the money on this ſide, except the firſt line, and carry the ſum total to the Cr. ſide of the Ledger.

3. Find the caſh which remains in hand, and carry the balance to the next month.

BOOK-KEEPING by SINGLE ENTRY.

1774.	Dr.	Cath.	Fel.	[3]	L. s. d.	1774.	Cr.
March.	To balance in hand, brought from the last month		2	352	7	Mar. 31.	By freight and carriage of goods
2.	To fundries			1	1		By a quarter's salary paid Edward Truly
5.	To John Blacksmith on account		14	3	3		By a quarter's rent of my house
	To fundries			3	12		By house expences for this month
7.	To ditto			0	12		By a quarter's wages paid my house keeper
	To Richard Woodmonger on account		12	10	10		
12.	To fundries			4	16		
14.	To ditto			2	14		
15.	To ditto			2	13		
16.	To ditto			2	6		
18.	To ditto			4	19		
19.	To ditto			0	18		
21.	To ditto			7	18		
24.	To ditto			0	19		
25.	To John Goodwill, in full		15	50	0		
	To fundries			18	17		
28.	To John Simkins on account		10	2	2		By balance in hand, carried to the next month
	To Edward Carpenter, ditto		9	2	2		
31.	To fundries			16	6		
				487	19		466 18 2
					5		487 19 5

1774.
April 16.
By William Hardidge, paid his draught on

TITLE - ROOM

1774.	April 16.	20.	30.	By William Hardide, paid his draught on me to James Ray	5	By Henry Darling, paid his draught on me to Thomas Treppenny	4	By house expences for this month	17	725 0 21	805 6 4
1	To balance in hand brought from the last month	3	406 18 2	3	2 5 10	2	3 10 16	2	3 10 16	2	3 10 16
2	To ditto	10	7 7 0	10	7 7 0	10	7 7 0	10	7 7 0	10	7 7 0
3	To Frederick King, Esq; in full	8	4 0 0	8	4 0 0	8	4 0 0	8	4 0 0	8	4 0 0
4	To William Builder, on account	11	9 14 10	11	9 14 10	11	9 14 10	11	9 14 10	11	9 14 10
5	To John Underworth, in full	11	3 2 0	11	3 2 0	11	3 2 0	11	3 2 0	11	3 2 0
6	To John Deal, on account	12	2 0 0	12	2 0 0	12	2 0 0	12	2 0 0	12	2 0 0
7	To fundries	12	5 5 0	12	5 5 0	12	5 5 0	12	5 5 0	12	5 5 0
8	To ditto	9	4 4 0	9	4 4 0	9	4 4 0	9	4 4 0	9	4 4 0
9	To Richard Woodmonger, on account	14	4 7 4	14	4 7 4	14	4 7 4	14	4 7 4	14	4 7 4
10	To Edward Carpenter, ditto	10	0 19 6	10	0 19 6	10	0 19 6	10	0 19 6	10	0 19 6
11	To John Blacksmith, on account	10	12 2 0	10	12 2 0	10	12 2 0	10	12 2 0	10	12 2 0
12	To fundries	9	9 12 3	9	9 12 3	9	9 12 3	9	9 12 3	9	9 12 3
13	To fundries	16	31 2 6	16	31 2 6	16	31 2 6	16	31 2 6	16	31 2 6
14	To Edward Honeyfly, on account	13	150 0 0	13	150 0 0	13	150 0 0	13	150 0 0	13	150 0 0
15	To William Thorogood, Esq; in full	9	12 16 0	9	12 16 0	9	12 16 0	9	12 16 0	9	12 16 0
16	To Edward Carpenter, in full	9	3 6 9	9	3 6 9	9	3 6 9	9	3 6 9	9	3 6 9
17	To William Builder, ditto	8	15 14 0	8	15 14 0	8	15 14 0	8	15 14 0	8	15 14 0
18	To John Deal, ditto	11	10 8 0	11	10 8 0	11	10 8 0	11	10 8 0	11	10 8 0
19	To Edward Honeyfly, ditto	13	9 1 0	13	9 1 0	13	9 1 0	13	9 1 0	13	9 1 0
20	To the old bank directors, Newcastle, for my draught on them to William Amicable	7	29 19 6	7	29 19 6	7	29 19 6	7	29 19 6	7	29 19 6
21	To fundries	0	0 13 4	0	0 13 4	0	0 13 4	0	0 13 4	0	0 13 4
22	To ditto	3	3 13 10	3	3 13 10	3	3 13 10	3	3 13 10	3	3 13 10
23	To ditto	305	6 4	305	6 4	305	6 4	305	6 4	305	6 4

T I L L - B O O K .

Friday, 1st April, 1774.

	L.	s.	d.
2 grofs sorted wood screws, at 2s 6d per grofs	-	0	5
1 doz. T. hinges, at 3s 2d per doz.	-	0	1
1 doz. ditto, at 3s 8d ditto	-	0	1
1 six inch rim lock	-	0	3
1 seven inch ditto	-	0	4
1 set black buckles	-	0	2
1 doz. crambo combs	-	0	1
	L.	0	18

Saturday, 2d April, 1774.

1 pit faw	-	-	-	1	7	0
	L.	s.	d.			
Friday	-	-	-	0	18	10
Saturday	-	-	-	1	7	0
Entered.				2	5	10

Monday, 4th April, 1774.

	L.	s.	d.
1 five barr'd curry comb	-	0	0
1 round ditto	-	0	0
1 brush	-	0	1
1 m. 2d tacks	-	0	1
1 m. 3d ditto	-	0	2
	L.	0	6

Tue/

Tuesday, 5th April, 1774.

	L.	s.	d.
1 pair bellows	0	2	0
1 pair boot straps	0	1	9
1 fine steel watch chain	0	2	6
1 pair fine women's scissors	0	5	0
	L.	0	11 3

Wednesday, 6th April, 1774.

	L.	s.	d.
1 neat Morocco pocket-book	0	11	0
1 fix barr'd curry comb	0	0	10
1 pair pinchbeck shoe buckles	0	2	0
	L.	0	13 10

Thursday, 7th April, 1774.

	L.	s.	d.
1 tea bell	0	1	6
1 iron fender	0	3	0
1 set fire shovel, tongs and poker	0	3	6
2 qrs. 18 lb. Siberia iron, at 12d per lb	0	12	4
1 inch auger	0	1	6
	L.	1	1 10

Saturday,

Shopkeepers often put down in the margin, the person's name to whom goods have been sold. They likewise affix the private mark to them: So that if the same persons should want the same article again, the tradesman can refer to his book, and see both the prime cost and the price fold for. By which means, he can help them to the very identical articles, and charge them at the same prices.

334 BOOK-KEEPING by SINGLE ENTRY;

Saturday, 9th April, 1774.

1 pair plated shoe buckles
1 carpenter's adz
1 pair plated spurs

L. s. d.
0 3 0
0 2 0
0 3 0

L. 0 9 0

Monday

Tuesday

Wednesday

Thursday

Friday

Saturday

0 6 0
0 11 0
0 13 0
1 1 0
0 0 0
0 9 0

Entered: L. 3 2 0

Monday, 11th April, 1774.

1 pair black shoe buckles
1 pair ditto knee ditto
2 hundred 5d nails
2 hundred 6d ditto
2 common spring knives, at 6d each

L. s. d.
0 1 0
0 0 0
0 0 0
0 1 0
0 1 0

L. 0 5 0

Tuesday, 12th April, 1774.

1 frying pan
1 common erect frame

L. s. d.
0 2 0
0 7 0

L. 0 9 0

Wednesday

T I L L B O O K. 335

Wednesday, 13th April, 1774.

- 2 ten inch Banbury stock locks
- 1 Morocco pocket-book

L. s. d.

0 2 0

0 14 0

L. 0 16 0

Thursday, 14th April, 1774.

- 1 pair bellows
- 2 m. 8d nails, at 6s 6d per m.
- 1 m. 24d ditto

L. s. d.

0 2 6

0 13 0

0 17 6

L. 1 13 0

Friday, 15th April, 1774.

- 1 Kentish hammer
- 1 ditto
- 1 steel watch chain
- 1 razor case and strap

L. s. d.

0 1 0

0 0 9

0 2 6

0 2 6

L. 0 6 9

Saturday, 16th April, 1774.

- 2 pair brass candlesticks, at 4s per pair
- 2 pair iron snuffers, at 6d ditto
- 1 hand saw
- 1 tea bell

L. s. d.

0 8 0

0 1 0

0 6 0

0 2 0

L. 0 17 0

Monday

336 BOOK-KEEPING by SINGLE ENTRY.

Monday	-	-	-	L. s.
Tuesday	-	-	-	o 5
Wednesday	-	-	-	o 9
Thursday	-	-	-	o 16
Friday	-	-	-	1 13
Saturday, 16th April	-	-	-	o 6
				o 17

Entered L. 4 7

Monday, 18th April, 1774

Johnson	1/2 doz. varnish'd padlocks, at 2s 8d per doz.	o 1
	1/2 doz. ditto, at 3s 3d ditto	o 1
	1/2 doz. ditto, at 3s 10d ditto	o 1
	1/2 doz. ditto, at 4s 3d ditto	o 2
	2 iron candlesticks, at 4d each	o 0
	2 ball'd ditto, at 5d ditto	o 0
	1 beaufet cork screw	o 1
		L. 9

Tuesday, 19th April, 1774.

	2 X key'd box locks, at 5d each	o 0
	2 X ward ditto, at 6d ditto	o 1
	1 frying pan	o 2
	1 buffalo couteau	o 1
	1 ditto	o 0
	2 London razors, at 2s 6d each	o 15
Jones,	1 cwt. 2 qrs. 6 lb. iron, at 18s 8d per cwt.	1 9

L. 1 19

Monday

Wednesday

Wednesday, 20th April, 1774.

	L.	s.	d.
1 comb brush	0	0	6
1 tortoiseshell pole comb	0	2	0
1 comb and case	0	2	0
1 pair plated spurs, swan necks	0	7	6
	<hr/>		
	L.	0	12 0

Thursday, 21st April, 1774.

	L.	s.	d.
2 sets silver handled knives and forks, at 30s	3	0	0
1 set deserts ditto	1	1	0
1 pair sugar nippers	0	3	0
1 crambo comb	0	0	2
1 buckling ditto	0	0	6
	<hr/>		
	L.	4	4 8

Friday, 22d April, 1774.

	L.	s.	d.
6 plane irons, at 4s per doz.	0	2	0
6 gouges, at 4s 6d ditto	0	2	3
1 inch auger	0	1	6
1 Ivory memorandum-book	0	5	0
1 ditto	0	3	6
2 red chalk pencils, at 4d each	0	0	8
2 large black lead ditto, at 1s ditto	0	2	0
	<hr/>		
	L.	0	16 11

* H h h

Saturday,

338 BOOK-KEEPING by SINGLE ENTRY.

Saturday, 23d April, 1774.

	L.	s.
1 common knife case	0	4
1 set ivory Chinese table knives and forks	0	16
2 eleven inch Banbury stock locks, at 18d each	0	3
2 twelve inch ditto, at 2s ditto	0	4
1 gunter's scale	0	2

L. 1 9

Monday	0	9
Tuesday	1	19
Wednesday	0	12
Thursday	4	4
Friday	0	16
Saturday	1	9

Entered. L. 9 12

Monday, 25th April, 1774.

	L.	s.
Ellet. { 1 eighteen inch japan'd tea tray	0	14
{ 2 ten inch ditto waiters, at 3s 6d each	0	7
1 foot box rule	0	0
1 two foot ditto	0	1

L. 1 2

Tuesday, 26th April, 1774.

	L.	s.
1 pair common scissers	0	1
1 pair fine ditto	0	4
1 pair boot straps	0	1
1 pair bellows	0	2

L. 0 9

Thurs

Thursday, 28th April, 1774.

	L.	s.	d.
1 doz. bright gimblets	0	2	0
1 steel instrument case	0	1	6
1 ivory pocket-book	0	3	0
	<u>L. 0</u>	<u>6</u>	<u>6</u>

Friday, 29th April, 1774.

	L.	s.	d.
2 common rasps, at 1s 4d each	0	2	8
14 lb. rubbers, at 8d per lb.	0	9	4
1 cwt. 1 qr. iron, at 2d per lb.	1	3	4
	<u>L. 1</u>	<u>15</u>	<u>4</u>

Monday	0	2	6
Tuesday	0	9	6
Wednesday	0	9	0
Thursday	0	6	6
Friday	1	15	4
Saturday	0	0	0

Entered. L. 3 13 10

THE

THE BOOK OF HOUSE-EXPENCE

House-Expences Dr. to Cash.		L.	s.	d.	L.
1774.					
Jan. 1.	Bread, 2s.—18 lb. of beef, at 4d per lb. 6s	0	8	0	
	A quarter of mutton, 3s 6d.—potatoes, 2 d	0	3	8	
	$\frac{1}{2}$ lb. tea, 5s— $\frac{1}{2}$ stone sugar, 4s 8d	0	9	8	
	A firkin of beer, 3s 6d.—a goose, 2s	0	5	6	
	Butter, 1s—salt and greens, 3 d	0	1	3	
3.	Vinegar, 8d—eggs, 3 d	0	0	11	
5.	A load of coals, 4s—candles, 2s 1d	0	6	1	
7.	Greens, 2d—a hair broom, 1s 8d	0	1	10	
8.	Eggs, 2 d—butter, 1s	0	1	2	
10.	Wine, 3s—rum, 4s 8d—ale, 4s 6d	0	12	2	
	Mutton, 4s 2 $\frac{1}{2}$ d—the taylor's bill, 3s 7 $\frac{1}{2}$ d	0	7	10	
11.	Flour, 7d—oatmeal, 5 $\frac{1}{2}$ d	0	1	6 $\frac{1}{2}$	
14.	Potatoes, 4d—milk, 7 $\frac{1}{2}$ d	0	0	11 $\frac{1}{2}$	
15.	Eggs, 4d—3 lb. of bacon, 1s 7 $\frac{1}{2}$ d	0	1	11 $\frac{1}{2}$	
17.	Paid the baker's bill	0	4	0	
18.	Butter, 1s 2d—oysters, 2s	0	3	2	
	A turkey, 2s 6d—a pair shoes, 5s 6d	0	8	0	
22.	Greens, 1d—meal, 6 $\frac{1}{2}$ d	0	0	7 $\frac{1}{2}$	
24.	Paid the butcher's bill	0	8	5	
26.	Coals, 3s 6d—potatoes, 3 d	0	3	9	
27.	Cheese, 1s—butter, 1s 2d	0	2	2	
31.	Eggs, 2 d—milk, 4d	0	0	6	
N. B. This book will not be continued any more, the above sketch being sufficient for the whole.		Entered.			4

	Dir. of O. Bank	6 Jan.	Direct. of O. Bank, Newcastle	W. P. P.	On demand	1774.	received	L.	A.	Z.
1 W. P.	10 Jan.	Ditto	Ad. Bennet	At fight	Receiv.	On demand	Old Bank, Newcastle	100	0	0
2 W. P.	11 do.	Ditto	Hum. Everet	At fight	Payab.	At fight		8	10	6
300 Edward Smith	1 Feb.	Cook & Downright, Lan.	The Reed	1 month	Receiv.	4th March	Edward Evans, per Woods	47	15	0
51 Will Steward	8 do.	Short & Ready, London	John Carr	1 month	Receiv.	11th March	William Amos, per ditto	33	9	0
3 W. P.	17 do.	Old Bank, Newcastle	W. Thomlin	At fight	Payab.	At fight		40	0	6
28 Edw. Ruffinail	16 Jan.	W. P.	Th. Peartree	1 month	Payab.	19th Feb.	W. Thompson, 17 Feb	9	6	6
28 J. Underwork	21 do.	W. P.	Jo. Bankwell	1 month	Payab.	24th Feb.	Jo. Dealer, 19th Feb.	40	15	6
270 Edw. Honesty	25 Feb	John Goodwill, Kells	W. P.	1 month	Receiv.	28th March	W. Quick, 24th Feb.	25	11	0
4 W. P.	26 do.	Mar. Old-Bank, Newcastle	Hum. Everet	6 d. fight	Payab.	6 d. aft. fight	Jo. Goodwill, 2 1/2 Mar.	50	0	0
5 W. P.	26 do.	Ditto	T Underwork	At fight	Payab.	At fight	Ab Longlidge, ditto, p. gds	140	7	0
6 W. P.	1 April	Ditto	Ed. Honeyly	At fight	Payab.	At fight		34	1	6
183 Edw. Honesty	9 April	Bywell & Co. London	W. P.	30 days	Receiv.	12th May	At Screwfall, 9 Apr per gds.	33	0	0
207 Will. Hardside	14 Mar.	W. P.	Ric Goodluck	1 month	Payab.	16th April	Jas Ray, 16th April	33	11	6
217 Henry Darling	17 Mar.	W. P.	Edward Ware	1 month	Payab.	26th April	Th. Trucpenny, 20 do.	40	0	6
7 W. P.	23 Apr.	Old Bank, Newcastle	Ed. Honeyly	At fight	Payab.	At fight	Ed. Honeyly, 23d do.	130	0	0
		Exchange for 34 l								
8 W. P.	23 do.	Jo. of Hibernian, Ireland	Knobs & Merry	21 d. fight	Receiv.	21 d. aft. fight	Knobs & Merry, 23d Ap.	31	2	6
9 W. P.	29 do.	Old Bank, Newcastle	W. Amicable	At fight	Receiv.	At fight	William Amicable, ditto	29	19	0

Note, i. Those bills which you draw yourself on the bank at Newcastle, to pay your tradesmen, (called payable,) must, immediately after they are entered, be filled up in their proper column, (to whom and where paid,) that is, to the persons to whom you made them payable: it being evident, you have received valuable considerations for them, viz. in goods, &c. and that they are paid out of your own money lodged in the Old Bank, Newcastle.

2. Such as you receive in the course of trade, (not having drawn them yourself,) must be made receivable by the person from whom you receive—his cash, or by those *to whom* you have indorsed the bill, and *from whom* you have already received their respective values in goods.
3. Those which are payable, the proper column, (*to whom and when paid*), must be filled up with the persons names to whom you actually pay the value when due.

3. Those which are payable, the proper column, (*to whom and when paid*) must be filled up with the persons names to whom you actually pay the value when due.

4. The last bill is receivable, as there is no account open with William Amicable, who gave cash for the value of the bill immediately.

BILL OF EXCHANGE BOOK.

A promissory note, payable to me.—See the entry in the Waite-Book, fol. 2. See also the first entry in the Bill-Book.

L. 500.

Kelfo, 6th January 1774.

I promise to pay to Mr. W. P. or order, on demand, five hundred pounds, value received, for self and Co.

THOMAS PAYWELL.

At the Old Bank,
Newcastle.

A.

A bill of exchange. See the Waite-Book, fol. 3. See also No. 1. Bill-Book.

N^o. 1. L. 8 : 10 : 6.

Kelfo, 10th January 1774.

At sight, pay Mr. Adam Bennet, or order, eight pounds ten shillings and sixpence, value received without further advice, from,

Gentlemen,

Your humble servant,

To

The Cashiers of the Old Bank,
Newcastle.

W. P.

B.

A bill of exchange. See the Waite-Book, fol. 4. See also No. 2. Bill-Book.

N^o. 2. L. 47 : 15.

Kelfo, 11th January 1774.

At sight, pay Mr. Humphry Everet, or order, forty-seven pounds and fifteen shillings, value received, without further advice, from,

Gentlemen,

Your humble servant,

To

The Cashiers of the Old Bank,
Newcastle.

W. P.

C.

Kelfo

See the entry in the Waite-

See the Waite-Book, fol. 2.

BILL OF EXCHANGE BOOK 343

Kelfo, 13th January 1774-

Mr. John Friend,

Bought of W. P.

	L.	s.	d.
1 cruet frame, silver tops	1	5	0
1 twenty-eight inch japann'd tea tray	1	8	0

L. 2 13 0

D.

This is the form of a bill of parcels of goods sold. See the entry in the Value-

Kelfo, 13th January 1774.

Mr. William Willing,

Bought of W. P.

	L.	s.	d.
2 doz. of ivory Chinese knives and forks, at 15s per doz.	1	10	0
1 doz. ditto, deferts	0	10	0
1 doz. common sham buck table ditto	0	2	9
1 four doz. knife case, polish'd furniture	1	1	0

L. 3 3 9

Reciev'd, then, the contents in full,

W. P.

E.

Mr.

A bill of parcels of goods, with a receipt. See the Value-Book, fol. 7.

344 BOOK-KEEPING by SINGLE ENTRY.

A bill on book-debt, with a receipt.—See the Waller-Book, fol. 10.

Mr. John Friend, Dr.
To W. P.

1774.
Jan. 13. To goods
22. To ditto

L. s.
2 13
1 1
L. 3 14

Receiv'd, 24th January 1774; the contents, in full. W. P.

N. B. The above being a copy of a bill on book debt (tak from the Ledger, see fol. 7.) was sent to Mr. Friend his desire, which he brought back to me on the 24th nuary, and paid me the contents; for which reason I g him a receipt, in form as above.
But if Mr. Friend had call'd on me, and paid the amo without bringing his accompt, I should have given him receipt in the following form:

Receiv'd, 24th January 1774, of Mr. John Friend three pounds and fourteen shillings, in full and demands.

L. 3:14.

F.

W. P.

A receipt.—See the Waller-Book, fol. 10.

A bill on book-debt.—See the entry in the Waller-Book, fol. 10.

Mr. William Builder,

To W. P. Dr.

1774.
Jan. 13. To goods
17. To ditto

L. s.
0 10
1 0
L. 1 10

Receiv'd, 24th January 1774; the contents, full,

W. P.

G.

* Bills on book-debts are extracted from the Ledger.

BILL OF EXCHANGE BOOK. 343

Mr. Edward Thomas, Dr. To W. P.

1774.		L. s. d.
Jan. 24.	To 1 24 inch japan'd tea tray	4 0
	1 10 inch ditto waiter	3 6
— 25.	To 1 common cruet frame	7 6
		<hr/>
		L. 15 0

Receiv'd, 29th January 1774, the contents, in full,
W. P.

P. S. The above account; although it be a *bill on book debt*, yet the particulars must be mentioned, for this reason:—If a customer comes into one's shop for any trifling article, and does not pay for it, we debit him for it in the *Waite-Book*, and seldom give a bill of parcels or particulars with it, expecting it may soon be paid for: therefore, when any account of this kind is made out, the particulars must be specified; whereby it partakes of the form of a bill of parcel, and also of a bill on book debt; the mode of the former, in mentioning the particulars; and that of the latter, in the placing of the parties' names, and the days of the month;

H.

Thomas Wickam, Esq; Dr. To W. P.

1774.		L. s. d.
Jan. 14.	To goods	3 2 6
— 24.	To ditto	5 8 0
— 29.	To 1 neat fowling-piece	2 2 0
		<hr/>
		L. 10 12 6

Receiv'd, 29th January 1774, the contents,
in full, W. P.

* I I I

Mrs

A bill on book debt from the brought forward account, fol. 15. in the Waite-Book. See the entry of the money.

A bill on book debt, and receipt. See the Waite-Book, fol. 17.

346 BOOK-KEEPING by SINGLE ENTRY.

A bill on book debt, from the brought forward account, fol. 15, in the Waste-Book.—See the entry of the cash, fol. 17.	Mrs. Lovemoney, Dr. To W. P.		
	1774.		L. 5.
	Jan. 18. To	1 silver pencil-case	0 5
		1 neat steel instrument-case	0 7
	— 21. To	1 silver thimble	0 1
		1 pair London gilt shoe buckles	0 6
			L. 1 0

Receiv'd, 29th January 1774, the contents, in full, and all demands, W. P.

K.

A bill on book debt.—See the entry of the money in the Waste-Book, fol. 20.	Mr. Thomas Rider, Dr. To W. P.		
	1774.		L. 5.
	Jan. 13. To	1 pair plated spurs	0 7
	— 25. To	1 pair neat boot straps	0 2
		1 pair neat boot buckles	0 1
			L. 0 10

Receiv'd, 3d February 1774, the contents, in full, and all demands, W. P.

L.

N. B. In order to ascertain the above account, I first among the brought forward accounts in the Waste-Book for Rider Thomas's name, where I find him debtor in parcels, the first in fol. 7. and the last in fol. 13.—Turning back to fol. 7. I see him debited, on the 18th January, for 1 pair plated spurs, 7s. which having taken as above, I next refer to fol. 13. where I find him charged to him 1 pair boot straps, 2s. and 1 pair buckles, 1s.—I place them underneath.—Lastly, I mine every entry from fol. 15. in the brought forward accounts, to the day he sends for his account, viz. February 3d, to see if there be any thing more against him and finding nothing, I add up the whole, place a receipt under, having receiv'd the money, and give him credit in the Waste-Book, I *

Belf

BILL OF EXCHANGE BOOK. 347

Belford, 1st February 1774.

N^o. 800. L. 33 : 9 : 0.

One month after date, please to pay Mr. Thomas Reed, or order, thirty-three pounds and nine shillings, value receiv'd, as by advice from,

Gentlemen,

Your very humble servant,

EDWARD SMITH.

To

Messrs. Cook and Downright,
merchants, Grey-Friars,
London,

M.

N. B. For an explanation of *bills of exchange*, as well foreign as domestic, the reader is desired to refer to p. 167.

Berwick, 8th February 1774.

N^o. 51. L. 40.

One month after date, pay Mr. John Carr, or order, forty pounds, value receiv'd, as advis'd by,

Gentlemen,

Your most humble servant,

WILLIAM STEWARD.

To

Messrs. Short and Ready,
bankers in
London.

N.

Receiv'd,

A bill of exchange.—See the entry in the Waite-Book, fol. 21. and the indorsement.

A bill of exchange.—See the entry in the Waite-Book, fol. 21.

348 BOOK-KEEPING by SINGLE ENTRY.

Belford, 11th February 1774.

One month since gave, please to pay Mr. Tho-
mas Reed, thirty-three pounds and nine
pence, as by advice from

Gentlemen,

Your very humble servant,
Edward Perry.

THOMAS REED.
EDWARD HONESTY.
WILLIAM PERRY.

M.

N. B. The explanation of this receipt is well so-
right as to be, the reader is desired to refer to it.

Belford, 8th February 1774.

One month since gave, please to pay Mr. John Carr, or
order, thirty-three pounds and nine pence, as
by advice from

Gentlemen,

Your most humble servant,
William Perry.

JOHN CARR.
WILLIAM BELL.
JONAS CREAM.
EDWARD HONESTY.
WILLIAM PERRY.

Received

the entry in the Waste-Book, fol. 28.

Waste-Book. See the en-
try of the receipt.

Receiv'd, 14th February 1774, of Mr. John Deal, two pounds and two shillings on account,

per W. P.

L. 2:2:0.

O.

N. B. If Edward Trusty, my servant, had received the above money for my use, the receipt must have been given as follows:

Receiv'd, 14th February 1774, of Mr. John Deal, two pounds and two shillings, on account, for Mr. W. P.

L. 2:2:0.

per EDWARD TRUSTY.

Mrs. Mary Kelly, Dr.

To W. P.

1774.

Jan. 24. To 1 neat steel instrument-case 0 5 0

1 silver thimble - 0 1 6

— 29. To 1 paper snuff box - 0 1 6

Feb. 1. To 1 pair fine London gilt sleeve

buttons - 0 1 0

L. 0 9 0

Receiv'd, 14th February 1774, the contents, in full, and all demands,

W. P.

P.

N. B. I shall shew you once more how accounts of this kind are collected, by explaining the above, which I think will be

A receipt by a servant for his master.—See the entry in the Waste-Book, fol. 28.

A bill on book kept, from the Waste-Book.—See the entry of the receipt, fol. 28.

350 BOOK-KEEPING by SINGLE ENTRY.

be sufficient to render them afterwards easy and familiar. First, I turn back to the accounts last brought forward in the Waste-Book, from the day she asks for her bill, and finding Mrs. Mary Kelly's name, I see the first debt to her is 6s. 6d. in fol. 15. then turning back to fol. 15, I am yet there directed backward to fol. 11. where, and on the 24th January, she had 1 instrument case at 5s. and a silver thimble, 1s. 6d. Having written those above, I look in the margin of the same entry, which tells me the sum, viz. 6s. 6d. is carried to fol. 15. then I refer again to this folio, and seeing no more than the one parcel against her there, I am likewise directed in the margin forward to fol. 26. where I am sure to find what ever goods she might have had from that folio to this. Having then turned forward to fol. 26. I find her indebted in two other parcels, viz. in fol. 18. and 19; (that in fol. 15. is already transcribed.) I turn back to fol. 18, where she is debited for 1 paper snuff box, 1s. 6d.; which I next write under: Again, at fol. 19. 1 pair fine London sleeve buttons, 1s. and having written that also in the bill, I examine, lastly, if there be any thing more from fol. 26. to the day she sends for her account, or till I send it to her, (which must always be done); but finding none, I close the account, and give a receipt when I receive the money.

Receiv'd, 14th February 1774, of Mrs. Gaudy fifteen shillings and sixpence, in full, and all demands, for Mr. W. P.

per E. TRUSTY,

L. o : 15 : 6.

2.

N. B. Every person may not, in such small accounts as Mrs. Gaudy's, require a bill of parcels; I have therefore omitted it: yet I would recommend the scholar to draw it out.—They are also very often paid without requiring a receipt.

A receipt by a clerk for his master.—See the entry in the Waste-Book, fol. 29.

entry, fol. 30.

the entry in the Waste-Book, fol.

a receipt; but, as it is my intention to give examples of, so I shall endeavour to explain, particularly, every receipt, promissory note, bill of exchange, &c. which occurs in this book-keeping; for which reason, I have given a copy of one, supposing the money to have been received by a clerk or servant.

A bill on book debt from the
Waller-Book.—See the
entry, fol. 30.

Mr. John Lackcash, Dr.

To W. P.

1774.		L.	s.	d.
Feb. 5.	To 1 neat copper urn	1	7	0
	1 tea bell	0	1	6
	1 28 inch best japann'd tea			
	tray	1	12	0
	1 10 inch ditto waiter	0	3	6
		L.	3	4 0

Receiv'd, 15th February 1774, the contents,
in full,

W. P.

R.

A receipt.—See
the entry in the
Waller-Book, fol.

Receiv'd, 17th February 1774, of Mr. Edward
Carpenter, three pounds, on accompt.

W. P.

L. 3.

S.

Kelso,

333 BOOK-KEEPING by SINGLE ENTRY.

A bill of exchange.—See the entry in the Waste-Book, fol. 30.	<p>Kelfo, 17th February 1774</p> <p>No. 3. L. 9:6:6.</p> <p>At sight, pay Mr. William Thompson, or bearer, nine pounds six shillings and sixpence, value received, without further advice from,</p> <p>Gentlemen,</p> <p>Your humble servant,</p> <p>To The Directors of the Old Bank, Newcastle.</p> <p>W. P.</p> <p>T.</p>
A receipt by a clerk for his master.—See the entry in the Waste-Book, fol. 32.	<p>Receiv'd, 20th February 1774, of Mr. John Bemer, nine shillings, in full and all demands, Mr. W. P.</p> <p>per EDWARD TRUSTY.</p> <p>L. 0:9:0.</p> <p>U.</p> <p>N. B. Let the scholar draw out the above, and the following accompts, from the Waste-Book, in order he may the better understand them.</p>
A receipt.—See the entry in the Waste-Book, fol. 32.	<p>Receiv'd, 20th February 1774, of Mr. A Lack, five shillings, in full and all demands.</p> <p>W. P.</p> <p>V.</p>

London, 16th January 1774.

No. 187. L. 40:15:6.

One month after date, pay to Mr. Thomas Pear-tree, or order, forty pounds fifteen shillings and six-pence, value received, as *per* advice from,

Sir,

Your most humble servant,

EDWARD RUSTNAIL.

To

Mr. W. P.
merchant at
Kelfo.

Accepted,
W. P.

W.

A bill of exchange.—See the entry in the Waite-Book, fol. 32, also the indorfers names on the back of this bill, and the

Sheffield, 21st January 1774.

No. 283. L. 25:11:0.

One month after date, please to pay Mr. John Bankwell, or order, twenty-five pounds and eleven shillings, value received, as advis'd by,

Sir,

Your humble servant,

THOMAS UNDERWORK.

To

Mr. W. P.
merchant at
Kelfo.

Accepted,
W. P.

X.

A bill of exchange.—See the entry in the Waite-Book, fol. 34, and also the indorfers names on the back of this bill, and the

Kelfo, 25th February 1774.

I promise to pay to Mr. W. P. or order, one month after date, fifty pounds, value receiv'd,

JOHN GOODWILL.

L. 50.

r.

* K k k

A promissory note.—See the entry in the Waite-Book, fol. 36

354 BOOK-KEEPING by SINGLE ENTRY.

THOMAS PEARTREE..

JOHN ADAMS.

HUMPHRY OLDSIDE.

WILLIAM LOVERULE..

Received the contents,

JOHN DEALER..

JOHN BANKWELL.

HENRY LONG.

JOSEPH READIER.

Received the contents,

W. QUICK.

Watte-Book, with a receipt.
—See ditto, fol. 37.

See the Watte-
book, fol. 39.

want for his ma-
ster — See the

entry of the cash in the
Watte-Book, fol. 41.

BILL OF EXCHANGE BOOK. 355

Mr. William Trustlove, Dr.

To W. P.

1774.		L.	s.	d.
Feb. 5.	To 1 doz. sham buck knives and forks	0	3	3
	1 frying-pan	0	2	0
— 15.	To 1 neat steel watch chain	0	2	6
— 19.	To 1 neat copper urn	2	2	0
		L. 2	9	9

Received, 25th February 1774, the contents, in full, for Mr. W. P.

per EDWARD TRUSTY.

Z.

Received, 2d March 1774, of Mr. William Merry, one pound and one shilling, on accompt, W. P.

L. 1:1:0.

A a.

Received, 5th March 1774, of Mr. John Blacksmith, three pounds and three shillings, on accompt, for Mr. W. P.

per EDWARD TRUSTY.

L. 3:3:0.

B b.

Received, 5th March 1774, of Mr. Jonas Love-credit, three shillings, in full and all demands,

W. P.

L. 0:3:0.

C c.

N. B. The scholar should draw out the above, and every accompt of this kind, from the Waite-Book, and write a proper

A bill on beak-debt, from the Waite-Book, with a receipt. — See ditto, fol. 37.

A receipt. — See the Waite-Book, fol. 39.

A receipt by a servant for his maintenance. — See the

A receipt. — See the entry of the cash in the Waite-Book, fol. 41.

356 BOOK-KEEPING by SINGLE ENTRY.

	proper receipt underneath, the form whereof will then as follows: Received, 5th March 1774, the contents, in full and all demands, W. P. <i>D d.</i>
A receipt given by a servant for his master. — See the W. Book, fol. 42.	Received, 7th March 1774, of Mr. Joseph Young, twelve shillings and six pence, in full and all demands, for Mr. W. P. <i>per EDWARD TRUSTY</i> L. 0 : 12 : 6. <i>E c.</i>
A receipt. — See the entry of the cash in the W. Book, f. 42.	Received, 7th March 1774, of Mr. Richard Woodmonger, ten pounds and ten shillings, on compt, W. P. L. 10 : 10 : 0. <i>F f.</i>
A receipt by a servant for his master. — See the W. B. f. 49.	Received, 19th March 1774, of Mrs. Paylin eighteen shillings, in full, for Mr. W. P. <i>per EDWARD TRUSTY</i> L. 0 : 18 : 0. <i>G g.</i>

into the indorment on the back of it, when I said it away to Abel Longfolds

fol. 50.

the W. Book,

Ko

N^o. 179. L. 50.

Kelfo, 23d March 1774.

Thirty days after date, pay Mr. William Perry,
or order, fifty pounds, value received, as advised
by,

Gentlemen,

Your humble servant,

EDWARD HONESTY.

To
Messrs. Hinton and Co.
merchants,
London.

H b.

A bill of exchange received in the count of
trade.—See the entry in the W. B. f. 50.
also the indorsement on the back of it,
when I paid it away to Abel I consider.

N^o. 4. L. 140 : 7 : 0.

Kelfo, 24th March 1774.

Six days after sight, pay Mr. Humphry Everet,
or order, one hundred and forty pounds and seven
shillings, value receiv'd, without further advice
from,

Gentlemen,

Your humble servant,

To
The Cashiers of the Old Bank,
Newcastle.

W. P.

I i.

A bill of exchange.

See the entry in the Waste-Book,
fol. 50.

Refer to the Waste-Book, fol. 51. and you will see, that
on the 25th March 1774, John Goodwill paid me fifty
pounds, in full, for his promissory note, due as above ;
wherefore, on the back of the note, (as in bills of ex-
change) I wrote a receipt, as follows :

Received the contents, in full,

W. P.

K k.

N. B. It is not absolutely necessary to write a receipt upon
the back of a promissory note, the delivering of it up be-
ing a sufficient voucher of its being paid.

Kelfo,

See the Waste-Book, fol. 50.

W. PERRY.

Kelfo, 26th March 1774

No. 5. L. 34:1:6.

At sight, pay Mr. Thomas Underwork, or order
thirty-four pounds one shilling and six pence, value
received, without further advice from,

Gentlemen,

Your humble servant,

W. P.

To
The Cashiers of the Old Bank;
Newcastle.

L l.

A bill of exchange.—See the entry
in the Walle-Book, fol. 52.

Receiv'd, 28th March 1774, of Mr. John S
kins, two pounds and two shillings, on account
for Mr. W. P.

per EDWARD TRUSTY.

L. 2:2:0.

M m.

Receiv

A receipt by a clerk or
servant for his master.
See the Walle Book,
fol. 53.

A bill on book debt, with
a receipt.—See the en-

A receipt.—See the Value-Book, fol. 43.

Receiv'd, 28th March 1774, of Mr. Edward Carpenter, two pounds and two shillings, on acct.

W. P.

L. 2 : 2 : 0.

N n.

A bill of exchange.—See the entry of it in the Value-Book, fol. 56.

Kelfo, 1st April 1774.

No. 6. L. 100.

At sight, pay Mr. Edward Honefty, or order, one hundred pounds, value received, without further advice from,

Gentlemen,

Your most humble servant,

To

W. P.

The Directors of the Old Bank,
Newcastle.

O o.

A receipt.—See the Value-Book, fol. 52.

Receiv'd, 4th April 1774, of Miss Downright, one pound ten shillings and six pence, in full,

W. P.

L. 1 : 10 : 6.

P p.

A bill on book debt, with a receipt.—See the entry of it in the Value-Book, fol. 57.

Frederick King, Esq; Dr.

To W. P.

1774.

			L.	s.	d.
Jan. 24.	To goods	-	1	7	6
Mar. 7.	To ditto	-	4	17	6
— 24.	To ditto	-	1	2	0

L. 7 7 0

Receiv'd, 7th April 1774, the contents,
in full and all demands,

W. P.

Q q.

360 BOOK-KEEPING by SINGLE ENTRY.

Receiv'd, 7th April 1774, of Mr. William Builder, four pounds, on account, W. P.
L. 4. R r.

Mr. John Underworth, Dr. To W. P.
1774.
Jan. 28. To goods 3 0
Mar. 3. To ditto 4 8
— 28. To ditto 2 6
L. 9 14

Receiv'd, 8th April 1774, the contents, in full and all demands, W. P.
S s.

Receiv'd, 8th April 1774, of Mr. John De two pounds, on account, W. P.
L. 2. T t.

A receipt.—
See the Walle-
Book, fol. 58.

A bill on book-debt.—See
the entry of the money
in the Walle-Book,
fol. 58.

A receipt.—
See the Walle-
Book, fol. 59.

entry in the Walle-Book.
fol. 58. See it under the

the Walle-Book, fol. 58.

A receipt by a ser-
vant or clerk for

A receipt.—See the
Walle-Book, fol.

BILL OF EXCHANGE BOOK. 361

Kelfo, 9th April 1774.

No. 183. L 33.

Thirty days after date, pay Mr. W. P. or order,
thirty-three pounds, value receiv'd, with or with-
out advice from,

Gentlemen,

Your most humble servant,

To
Messrs. Bywell and Co.
Merchants,
London.

EDWARD HONESTY,

U u.

Receiv'd, 14th April 1774, of Mr. Richard
Woodmonger, five pounds and five shillings, on
account.

W. P.

L. 5:5:0.

V v.

Receiv'd, 15th April 1774, of Mr. Edward Car-
penter, four pounds and four shillings, on account,
for Mr. W. P.

per E. TRUSTY.

L. 4:4:0.

W w.

Receiv'd, 16th April 1774, of Mr. John Black-
smith, three pounds and three shillings, on account,

W. P.

L. 3:3:0.

X x.

* L I I

362 BOOK-KEEPING by SINGLE ENTRY.

WILLIAM PERRY.

Received, 14th April 1774, of Mr. Richard Woodmanger, five pounds and five shillings, on account.

Received, 14th April 1774, of Mr. Edward Gar-
penter, four pounds and four shillings, on account
for Mr. W. P.

Received, 14th April 1774, of Mr. John Black-
man, three pounds and three shillings, on account.

See the entry of the cash in the Waste-Book, fol. 64, and the

the Waste-Book,

by exchange. — See the entry in the Waste-Book, fol. 65, and

BILL OF EXCHANGE BOOK. 363

London, 14th March 1774.

No. 418. L. 33:11:6.

One month after date, pay Mr. Richard Goodluck, or order, thirty-three pounds eleven shillings and six pence, value receiv'd, as advis'd by,

Sir,

Your humble servant,

WILLIAM HARDSIDE.

To
Mr. W. P.

Merchant at
Kelso.

Accepted,
W. P.

Y y.

Receiv'd, 20th April 1774, of Mrs. Finikin, nineteen shillings and six pence, in full, and all demands,

per W. P.

L. 0:19:6.

Z z.

London, 17th March 1774.

No. 207. L. 40:0:6.

One month after date, pay Mr. Edward Ware, or order, forty pounds and six pence, value receiv'd, as advis'd by,

Sir,

Your humble servant,

HENRY DARLING.

To
Mr. W. P.

Merchant,
Kelso.

Accepted,
W. P.

A 2.

A bill of exchange drawn on me.—
See the entry of the cash in the
Walter-Book, fol. 64. and 65.

A receipt.—See
the Walter-Book,

A bill of exchange.—See the entry
in the Walter-Book, fol. 65. and

364 BOOK-KEEPING by SINGLE ENTRY.

RICHARD GOODLUCK.

JOHN OLIVER.

THOMAS JONES.

Received the contents,

JAMES RAY.

EDWARD WARE.

JAMES MILNE.

THOMAS TYPE.

EDWARD LEAR.

Received the contents,

THO. TRUEPENNY.

BILL OF EXCHANGE BOOK. 363

William Wynn, Esq; Dr.

To W. P.

1774.		L.	s.	d.
Jan. 25.	To goods	4	1	0
Mar. 5.	To ditto	8	1	0
		<u>L. 12</u>	<u>2</u>	<u>0</u>

*Receiv'd, 22d April 1774, the contents
in full, and all demands.*

W. P.

B 2.

A bill on book-debt, and receipt.—
See the entry of the money in the
Walle-Book, fol. 65.

Kelfo, 23d April 1774.

No. 7. L. 130.

At sight, pay Mr. Edward Honefty, or order,
one hundred and thirty pounds, value receiv'd,
without further advice, from,

Gentlemen,

Your humble servant,

W. P.

To
The Directors of the Old Bank,
Newcastle.

C 2.

Kelfo,

A bill of exchange.—See it
entered in the Walle-
Book, fol. 66.

Kelfo, 23d April 1774.

No. 8. Exchange for L. 34.

Twenty-one days after sight, pay this my first per exchange to Ralph Knobs and Samuel Merry Esqrs. or order, thirty-four pounds, value of them as per advice from,

Sir,

Your humble servant,

W. P.

To
Mr. Joseph Hibernian,
Merchant,
Dublin.

D 2.

Kelfo, 23d April 1774.

Exchange for L. 34.

Twenty-one days after sight, pay my second per exchange (first not paid) to Ralph Knobs and Samuel Merry, Esqrs. or order, thirty-four pounds value of them, as per advice from,

Sir,

Your humble servant,

W. P.

To
Mr. Joseph Hibernian,
Merchant,
Dublin.

William Thorogood, Esq; Dr.
To W. P.

1774.				L. s.
Jan. 20.	To goods	-	-	4 9
Apr. 4.	To ditto	-	-	8 7
				<hr/>
				L. 12 17

Receiv'd, 27th April 1774, the contents,
in full and all demands.

W. P.

E 2.

A foreign bill of exchange.—See the Walte-Book, f. 66.—
See also the reason of drawing two bills of the same tenor and date, in the laws, &c., relating to bills of exchange, p. 175.

A bill on book debt and receipt.—
See the Walte-Book, fol. 67.

Mr. Edward Carpenter, in Account with W. P. Kelfo
Dr.

Dr.		Mr. Edward Carpenter, in Account with W. P. Kelfo,		Cr.	
		L. s. d.	1774.	L. s. d.	
1774.	To wares	3 2 0	Feb. 17. By cash	3 0 0	
Jan. 15.	To ditto	0 10 9	Mar. 28. By ditto	2 2 0	
25.	To ditto	6 7 0	Apr. 15. By ditto	4 4 0	
Feb. 14.	To ditto	2 13 0	By balance due	3 6 9	
Mar. 19.	To ditto				
To balance due as per contra		L. 12 12 9		L. 12 12 9	

Errors excepted.

F 2.

N. B. In accounts current, the balance is not always brought to the *contra* side, after being clos'd, as above; for there are many who deliver them, by placing the sum which remains due, on the Dr. or Cr. side only:— Both methods are good, and therefore I shall leave every person to follow his own inclination. If he pay you when you deliver the account, write as follows under it:

Received, 28th April 1774, the contents in full, and all demands.

W. P.

Mr.

An account current, taken from the Ledger, and receipt.—
See the Waste-Book, fol. 67.

Mr. William Builder, Dr.

To W. P.

1774.				L.	s.	d.
Feb. 7.	To goods	-	-	0	9	10
— 11.	To ditto	-	-	1	6	9
Mar. 10.	To ditto	-	-	4	16	0
— 16.	To ditto	-	-	2	19	3
Apr. 7.	To ditto	-	-	10	2	6

L. 19 14 4

Contra,

Cr.

1774.				L.	s.	d.
Apr. 7.	By cash	-	-	4	0	0
	By balance due	-	-	15	14	4 $\frac{1}{2}$
						19 14 4

G 2.

N. B. Where goods have been delivered at sundry times, as above, but one or two payments made, as above, I prefer this form to the last.—If, when you receive the balance, the above account current be produced per Mr. Builder, you must give a receipt, as before; but if the balance be paid you, and the account not produced, you must give one as follows:

Receipt'd, 28th April 1774, of Mr. William Builder fifteen pounds fourteen shillings and four pence half penny, in full, and all demands.

W. P.

L. 15:14:4 $\frac{1}{2}$

An account current, and receipt.—
See the Waste-Book fol. 68.

1774.	L. s. d.	1774.	L. s. d.
Feb. 1. To goods.	1 11 7	Feb. 14. By cash.	2 2 0
8. To ditto	1 4 0	Apr. 8. By ditto.	2 0 0
28. To ditto.	2 14 1		
Mar. 16. To ditto.	1 14 9		
Apr. 8. To ditto.	3 12 6		
25. To ditto.	3 16 6		
	<u>L. 14 10 5</u>	By balance due	1 10 8 5
			<u>L. 14 10 5</u>

N. B. The remarks made underneath the last account current, respecting the giving of a receipt, will serve for the above.

Received, 29th April 1774, of Mr. Ralph Gripe, thirteen shillings and four pence, in full, for Mr. W. P.

L. 0:13:4.

An account current. — See the Waste-Book, fol. 68. and the Ledger, fol. 11.

* M m m

A receipt by a clerk for his master. — See the Waste-Book, fol. 68.

BILL OF EXCHANGE BOOK. 371

1774.	To cash as per promissory note	L.	s.	d.
Jan. 6.		500	0	0
Jan. 10.	By my draught to Adam Benet	8	10	6
— 11.	By ditto to Humphry Everett	47	15	0
Feb. 17.	By ditto to Will. Thompson	9	6	6
Mar. 24.	By ditto to Humphry Everett	140	7	0
— 26.	By ditto to Thomas Underwork	34	1	6
Apr. 1.	By ditto to Edward Honey	100	0	0
— 23.	By ditto to ditto	130	0	0
— 29.	By ditto to William Amicable	29	19	6
		L. 500	0	0

N. B. When you send the above account in a letter, you should enclose their promissory note, as you have drawn on them for the balance in hand.

M 2.

An accompt current.—See the Ledger, fol. 7.

BOOK-KEEPING by DOUBLE ENTRY

WASTE-BOOK.

KELSO, January 1. 1774.

An Inventory of my whole estate, consisting of L. 1.
money and debts owing to and by me.

W. P.

		L.	s.	d.
J.	<i>Imprimis,</i> I Have in ready money -	2000	0	0
J.	<i>Item,</i> John Willing owes me -	200	0	0
	Edward Trader, <i>per</i> promissory note due 10th instant -	400	0	0
		2600 0		

I owe as follows:

J.	To William Newman, to pay the 8th instant -	100 0
----	---	-------

Note, 1. The inventory of your cash, debts, &c. called *stock*, being made, the next thing is, to open the journal with the same, by making *sundry accompts* Drs. to Stock, Cr. * for the sum-total, (except what you owe), and then mention the particulars, as you see them in the journal.

2. For the several sums owing by you, make *stock* Dr. to *sundry accompts* *, particularizing each person for the respective sum due to him. But,

3. As you are indebted only to William Newman, you must make

Stock Dr. to William Newman, L. 30.

Due the 8th instant - - - L. 30.

4. The J, in the margin, shews the account to be journaliz'd.

** Cr. is seldom expressed, but always understood.

WASTE-BOOK. BOOK 2

Kelfo, 3d January, 1774.

L. s. d.

Bought for ready money.

122 gallons of brandy, at 9s 6d per gallon

Note, Whatever is received into Stock, must be debited, and the person it was received from, or the thing given for it, must be credited. Therefore, in this case, brandy will be Dr. and cash Cr. and, to journalize this, you must say,

	L.	s.	d.	L.	s.	d.
Brandy Dr. to Cash	57	19	0			
For 122 gall. at 9s 6d per gallon				57	19	0

Bought of Edward Hyde.

L. s. d.

19 hogheads of Oporto wine, at 6l 15s per hoghead (E. H.)

Paid him cash in part	78	5	0		0	
Balance to be paid in one month	50	0	0		0	

128 5 0

Note, 1. Here Oporto wine, value 128l. 5s. is received into stock; cash has been given in part for it, and credit for the rest from Edward Hyde: It is therefore evident, from the general rule, that to journalize this, you must make

	L.	s.	d.
Oporto wine Dr. to <i>sundry accounts</i>	128	5	0

Then mention these sundry accounts separately, thus:

To cash, in part for 19 hogheads, at 6l 15s per hhd.	78	5	0
--	----	---	---

To Edward Hyde for the balance, to be paid the 8th instant	50	0	0
--	----	---	---

128 5 0

2. When a person or thing is, by the general rule, Dr. to another person or thing, the particulars, for what, and the sum, must be minutely expressed, as above.

3 BOOK-KEEPING by DOUBLE ENTRY.

		Kelfo, 3d January, 1774.		L.
		<i>Bought of William Hopper, Esq;</i>		
C.M. c. 1.	J.	17 hogsheads of Lisbon wine, at 7 l. per	L. s. d.	
		hoghead (W. H.)		
D J.		5 hogsheads French ditto, 27 l 10s ditto		256 10
		<i>Note, Herein you must make sundry accounts Drs. (viz. Lisbon wine and French wine) to William Hopper for the whole amount, with their several quantities and values.</i>		
		<i>Bought of John Berry.</i>		
Pr. c. 23.	J.	9 hogsheads tobacco, weight 34 cwt. 1 qr. 16 lb.		
		at 4 l. 8s. per cwt. (J. B.)		
		<i>Note, Having received tobacco into your stock, and not paid for it, you must make tobacco Dr. to John Berry for the quantity received of him, and its value.</i>		
		4th.		
		<i>Bought of Joseph Cowley.</i>		
C.M. c. 1.	J.	12 pipes of Canary, at 26 l. 10s. per pipe (J. C.)	L. s. d.	
	J.	Paid him in part	218 0 0	
	J.	Balance to be paid the 12th instant	100 0 0	318 0
		<i>Note, This case being similar to that of Edward Hyde's, on the 2d instant, refer thereto for instructions.</i>		
		5th.		
		<i>Bought for ready money.</i>		
Pr. c. 17.	J.	476 gallons of Jamaica rum, at 8s 3d per	L. s. d.	
		gall.		
Pr. c. 13.	J.	74 bags of pepper, weight 2316 lb. at		
		9½ d. per lb.		288 0
		<i>Note, This is nearly the same as the first entry; but having received two sorts of goods into your stock, sundry accounts must be made Drs. to Cash ‡ for their whole value, viz. rum and pepper, for their several quantities and values.</i>		
		‡ That is, rum and pepper Drs. and cash, Cr.		

WASTE-BOOK. 4

Kelfo, 6th January, 1774.

L. s. d.

Sold David Daify.

J. 3 pipes of Canary wine, at 28l. per pipe

Note, By the general rule, David Daify will be Dr. and Canary wine Cr.

7th.

Bought of Elias Elliot.

Pr. c. 23. } 12 hogheads of sugar, weight 38 cwt. 3 qrs. 8 lb.

J. } at 37s 4d per cwt. (E. E.)

To pay in 1 month L.

Note, This case is similar to that of J. Berry's on the 2d instant.

8th.

Sold for ready money. L. s. d.

S.M. J. 5 hogheads Lisbon wine, at 7l 12s per hoghead

J. 1 hoghead French ditto

68 0 0

Note, As you have received Cash into your Stock, it must be made Dr. to sundry accounts for the whole value received: then mention those sundry accounts in particular, for their quantities and values.—So that, in this, cash is Dr. and Lisbon wine and French wine Crs.

J. Paid William Newman, in full

100 0 0

Note, 1. This is to be journaliz'd thus:

L. s. d. L. s. d.

William Newman, Dr. to Cash 100 0 0

Paid him in full 100 0 0

2. This is the same as in Single Entry, except in the disposal of the words.—*See the Journal by Single Entry, fol. 6.*

3. In either receiving or paying money, remember always to mention whether the sum be in part or in full.

10th.

Bought for ready money.

Pr. c. 1. } J. 22 pieces of broad cloth, each piece containing 16 yards, at 14s per yard

Note, This case is exactly similar to that of the 2d instant.

3 BOOK-KEEPING by DOUBLE ENTRY.

<i>Kelfo, 10th January, 1774.</i>		L. s. d.
J.	Receiv'd of John Willing, in full	200 0
<i>Note, 1. To journalize this, make</i>		
	<i>Cash Dr. to John Willing</i>	<i>L. s. d. L. s. d.</i>
	<i>Paid him in full</i>	200 0 0
2.	This differs in nothing from Single Entry, except in the order of the words.— <i>See the Journal by Single Entry, fol. 13.</i>	
11th.		
<i>Sold James Forest.</i>		
Pr. c. 10. J. }	12 pieces of broad cloth, containing 192 yards, at 15s. per yard	L. s. d.
J.	Received of him, in part	44 0 0
J.	Also his promissory note for the balance, at 1 month	100 0 0
		144 0
<i>Note, You have received cash and a promissory note into your Stock, which must be made Drs. and broad cloth, having been given out of your Stock, must be Cr.—But observe, that bills of exchange and promissory notes, received by you in the course of trade, in book-keeping by double entry, are all debited under the title of Bills receivable; therefore, this entry will be journaliz'd by making</i>		<i>L. s. d.</i>
	<i>Sundry accounts Drs. to broad cloth</i>	144 0 0
<i>viz. Cash and Bills receivable; mentioning for the particular quantity and their values, as at the 2d instant.</i>		
13th.		
J.	Received of Edward Trader, in full	400 0
<i>Note, Refer to a similar case, the 10th instant.</i>		
J.	Paid Joseph Cowley, in full	100 0
<i>Note, This case is similar to that of the 8th instant.</i>		

WASTE-BOOK.

6

Kelfo, 14th January, 1774.

Sold William Goodluck,

L. s. d.

13-5 hogheads tobacco, containing 19 cwt.
1 qr. 8 lb. at 41 1/3 per cwt.
13-26 bags of pepper, containing 854 lb. at
10d per lb.

L. s. d.

125 86 1/2

Receiv'd in part
And the balance in a draught on Messrs.
Hern and Co.

71 0 6 1/2

54 8 0

125 86 1/2

*Note, 1. This is a complex case, and must be journaliz'd in the following manner.—First you must make William Goodluck Dr. to sundry accounts, viz. to tobacco for the quantity and value, and to pepper for its quantity and value.
2. Sundry accounts must be made Drs. to William Goodluck, viz. cash for the money received in part for sundries, and bills receivable for one on Messrs. Hern and Co.*

18-9- Barter'd 10 pieces of broad cloth, containing 160 yards, at 14s 4d per yard, for 1376 yards of Irish linen, at 1s 8d per yard, of the same value

Note, When the goods receiv'd are equal in value to those given, make those receiv'd Dr. to those given, for their respective quantities and values, and vice versa.

15th.

Bought of John Ingram,

16-236 gallons of geneva, at 5s 7 1/2d per gallon

Paid him as follows:

L. s. d.

Cash, in part 36 7 6
Balance, to be paid the 20th instant 30 0 0

66 7 6

Note, This case differs in nothing from that of the 3d instant.

N n n

7 BOOK-KEEPING by DOUBLE ENTRY.

Kelfo, 17th January, 1774.

Sold William Kerr, Esq;

C. M. c. 1. }
J. }
— J.

12 hogheads of Oporto wine, at 7l 4s per
hoghead
7 pipes of Canary, at 29l per pipe

L. s. d.

J.
J.

Receiv'd in cash
The balance due on demand

189 8 0
100 0 0

289 8
289 8

Note, This is a complex account: to journalize which, 1st, The buyer, William Kerr, must be made Dr. to *fundry accounts* for the whole value sold him, with the particulars of each, as before: 2^{dly}, *Cash* must be made Dr. to William Kerr for the money received.

18th.

Sold for ready money,

Pr. c. 1. J.

122 gallons brandy, at 10s per gallon

Note, This case is just the reverse to that of the 8th instant.

20th.

R. of 3. J.
The stating.

L. s. d. l.
As 1: 14 6 :: 84: 100
to the composition money received.

David Daify, having compounded with his creditors to pay them 14s 6d in the pound, I have given him a full discharge for my debt of 84l and have received of him

Note, 1. Although David Daify has paid you no more than 60l 18s; yet, because you have agreed to the composition, you must credit him for the whole, by making *fundry accounts* Drs. to David Daify for the whole sum; that is, *cash* for the money received, and *profit* and *loss* for the sum abated him.

J.

Paid John Ingram, in full

30

WASTE-BOOK.

8

Kelfo, 21st January, 1774.

L. s. d.

Sold for ready money,

L. s. d.

19. J. 124 gallons rum, at 9s 2d per gallon -
 23. J. 12 hogheads sugar, containing 38 cwt.
 3 qrs. 8 lb. at 39s 8d per cwt.

133 16 7

Note, This case is similar to that of the 8th instant.

22d.

- J. Received of Messrs. Hern and Co. in full for a draught on them

54 8 0

Note, Having received cash into stock, and given away the above bill of exchange, you must debit cash to bills receivable, mentioning the person on whom it was drawn, and the value of it.

24th.

Bought of Adam Lilly,

L. s. d.

- M. J. 32 pieces of cambrick, at 3l 11s 6d per piece

- J. 14 pieces of ditto, at 5l 5s per ditto

187 18 0

- J. Paid him in cash 87 18 0

- J. Also J. Forest's promissory note, in full 100 0 0

187 18 0

25th.

Sold for ready money,

- M. J. 4 hogheads French wine, at 29l 15s per hoghead

1. J. 236 gallons of geneva, at 6s per gallon

189 16 0

27th.

Lent Abraham Moneyless,

- J. Upon bond at 5l per cent.

500 0 0

Note, You must make the borrower, Abraham Moneyless, Dr. to cash for the sum lent.

9 BOOK-KEEPING by DOUBLE ENTRY.

Kelsb, 28th January, 1774.		L. s. d.
J.	Paid Elias Elliot, in full	72 9 0
J.	Abated me	0 0 4

Note, The abatement of 4d being so trifling, the student may not think it worth his while to take notice of it; yet, as the greatest exactness is required, to make your books balance, you must journalize this, and all cases similar to it, in the following manner:—Elias Elliot Dr. to sundry accounts for the sum-total.*

29th.

Bought of Richard Moody,

Pr. c. 11. } 26 pieces of muslin, containing 20 yards each, at 3s 8½d. per piece

Sold for ready money,

Pr. c. 23. } 4 hogshheads tobacco, containing 15 cwt. 0 qr. 8 lb. at 4l 12s per cwt.

31st.

J. Paid sundry expences this month, as per the book of household expences

Note, In this case, house expences will be Dr. and cash Cr.

* That is, to cash and profit and loss, mentioning the particulars of each.

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KELSO, 1st January, 1774.

	L. s. d.	L. s. d.
Sundry accompts Drs. to stock *	2600 0 0	
Cash in ready money	2000 0 0	
John Willing	200 0 0	
Edward Trader, per promissory note due the 10th instant	400 0 0	
	2600 0 0	
Stock Dr. to William Newman	100 0 0	
Due the 8th instant	100 0 0	

Note, 1. Having journalized the inventory, as above, you must refer to your Ledger, and erect an account therein for each of these particulars, as you have been directed in book keeping by single entry.

2. You see that *sundry accompts* are Drs. to *stock*; therefore, in your Ledger you must first debit each of those *sundry accompts*, and then credit *stock* by *sundry accompts* for the whole value.
3. Debit *stock* to William Newman for the sum, &c. and then credit William Newman by *stock* for the like sum; and remember to put the corresponding reference figures in this and every succeeding account.
4. The figures in the margin of the Journal, shew in what folio of the Ledger those particular accounts are posted; and as, in every entry in the Journal, there is at least one Dr. and one Cr. the figures denoting the Drs. are placed above a line, and the Crs. below, opposite to the very entry.

* That is, *sundry accompts* Drs. to *stock*, Cr.—
Cr. is seldom expressed, but always understood.

2 BOOK-KEEPING *by* DOUBLE ENTRY,

<i>Kelfo, 3d January, 1774.</i>		L. s. d.	L. s. d.
1	Brandy, Dr. to <i>Cash</i>	57 19 0	
1	For 122 gallons, at 9s 6d per gallon		57 19 0
<p><i>Note, To post this, debit brandy in your Ledger, as it stands above; cash must then be made Cr. by brandy for its quantity, price per gallon, and value.</i></p>			
		L. s. d.	
2	Oporto wine Dr. to <i>sundry accounts</i>	128 5 0	
1	To cash, in part for 19 hogsheads, at 6l 15s per hoghead	78 5 0	
2	To Edward Hyde for the balance, to be paid in 1 month	50 0 0	128 5 0
<p><i>Note, Debit Oporto wine to sundry accounts, for its quantity, price per hoghead, and value; then credit Cash and Edward Hyde respectively by Oporto wine, the former for the sum paid, and the latter for the balance due to him.</i></p>			
Sundry accounts, Drs. to William Hopper, Esq; 256 10 0			
2	Lisbon wine for 17 hogsheads, at 7l per hoghead	119 0 0	
3	French wine, for 5 hogsheads, at 27l 10s ditto	137 10 0	256 10 0
<p><i>Note, Debit both Lisbon wine and French wine to William Hopper, Esq; for their quantities and values, and then credit William Hopper, Esq; by sundry accounts for their values.</i></p>			
3	Tobacco Dr. to <i>John Berry</i>	151 6 6 $\frac{3}{4}$	
3	For 9 hogsheads, containing 34 cwt. 1 qr. 16 lb. at 4l 8s per cwt.		151 6 6 $\frac{3}{4}$
<p><i>Note, To post this, first make tobacco Dr. to John Berry for the quantity, &c. then credit John Berry, by tobacco for its value.</i></p>			

Kelfo, 4th January, 1774.

	L.	s.	d.	L.	s.	d.
Canary, Dr. to sundry accounts	318	0	0			
To cash, in part for 12 pipes, at 26l 10s per pipe	218	0	0			
To Joseph Cowley for the balance, to be paid the 12th instant	100	0	0			
				318	0	0

Note, The directions given the 3d instant, under the entry of Oporto wine, are applicable to this.

5th.

Sundry accounts Drs. to Cash	288	0	6			
Rum for 476 gallons, at 8s 3d per gallon	196	7	0			
Pepper for 74 bags, containing 2316 lb. at 9½ d. per lb.	91	13	6			
				288	0	6

Note, After having made rum and pepper Drs. respectively to cash, for their quantities, prices and values, credit cash by sundry accounts for the sum-total.

6th.

Daify, David, Dr. to Canary	84	0	0			
For 3 pipes, at 28 l. per pipe				84	0	0

Note, This is so easy, as to require, I presume, no instructions.

7th.

Sugar, Dr. to Elias Elliot	72	9	4			
For 12 hogsheads, containing 38 cwt. 3 qrs. 8 lb. at 37s 4d per cwt.				72	9	4

8th.

Cash Dr. to sundry accounts	68	0	0			
To Lisbon wine for 5 hogsheads, at 7l 12s per hoghead	38	0	0			
To French wine for 1 hoghead	30	0	0			
				68	0	0

Note, Debit cash to sundry accounts for the sum-total; then credit Lisbon wine and French wine separately, by cash, for the quantity, price, and value of each.

4 BOOK-KEEPING by DOUBLE ENTRY.

Kelfo, 8th January, 1774.

		L. s. d.	L. s. d.
1	William Newman, Dr. to Cash	100 0 0	
1	Paid him in full		100 0 0
	Note, Post this as has been directed in common book-keeping.		
	10th.		
4	Broad cloth Dr. to cash	246 8 0	
1	For 22 pieces, each piece containing 16 yards, at 14s per yard		246 8 0
1	Cash, Dr. to John Willing	200 0 0	
1	Received in full		200 0 0
	11th.		
	Sundry accmpts Drs. to broad cloth	144 0 0	
1	Cash in part for 12 pieces, containing 192 yds, at 15s per yard	44 0 0	
5	Bills receivable for James Forest's promissory note, at 1 month's usance	100 0 0	
			144 0 0
	Note, 1. First debit cash to broad cloth in part for the sum, then bills receivable to ditto, for J. Forest's promissory note, &c. for its value.		
	2. Credit broad cloth by sundry accmpts for the quantity, price and value.		
	13th.		
1	Cash, Dr. to Edward Trader	400 0 0	
1	Received in full		400 0 0
12	Joseph Cowley, Dr. to cash	100 0 0	
1	Paid him in full		100 0 0

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Kelfo, 14th January, 1774.

	L.	s.	d.	L.	s.	d.
Goodluck, William, Dr. to sundry accounts	125	8	6 $\frac{1}{2}$			
To tobacco, for 5 hogheads, containing 19 cwt. 1 qr. 8 lb. at 4l 13s per cwt.	89	16	10 $\frac{1}{2}$			
To pepper, for 26 bags, containing 854 lb. at 10d. per lb.	35	11	8			
				125	8	6 $\frac{1}{2}$
Sundry accounts Drs. to William Goodluck						
Cash, in part for tobacco and pepper	71	0	6 $\frac{1}{2}$			
Bills receivable, for one on Hern and Co.	54	8	0			
				125	8	6 $\frac{1}{2}$

Note, 1. To post the first part of this entry, debit William Goodluck to *sundry accounts* for 125l. 8s. 6 $\frac{1}{2}$ d. then credit *tobacco* and *pepper*, both by William Goodluck, for their quantities, prices and values.

2. The latter part must be posted, by beginning, first with *cash*, then *bills receivable*; both of which must be debited to William Goodluck, *verbatim* as above: and, lastly, William Goodluck must be credited by *sundry accounts* for 125l. 8s. 6 $\frac{1}{2}$ d. which will balance his account.

3. From the instructions already given, I presume the tyro will be at no loss to post the remainder of the Journal.

Fish linen Dr. to broad cloth	114	13	4
For 1376 yards, at 1s 8d per yard, received in barter for 10 pieces broad cloth, containing 160 yards, at 14s 4d per yard			114 13 4

15th.

Geneva Dr. to sundry accounts	66	7	6
To cash, in part for 236 gallons, at 5s. 7 $\frac{1}{2}$ d. per gallon	36	7	6
To John Ingram, for the balance due the 20th instant	30	0	0
			66 7 6

* O O *

6 BOOK-KEEPING by DOUBLE ENTRY.

<i>Kelfo, January 17th, 1774.</i>		L.	s.	d.	L.
6	<i>Kerr, William, Esq; Dr. to sundry accompts</i>	289	8	0	
2	To Oporto wine, for 12 hogsheads, at 7l 4s per hoghead		86	8	0
3	To Canary, for 7 pipes, at 29l per pipe		203	0	0
					289
1	<i>Cash Dr. to William Kerr, Esq;</i>		189	8	0
6	Received in part for the above goods				189
	18th.				
1	<i>Cash Dr. to brandy</i>		61	0	0
1	For 122 gallons, at 10s per gallon				61
	20th.				
	<i>Sundry accompts Drs. to David Daify</i>		84	0	0
1	<i>Cash received</i>		60	18	0
6	Profit and loss abated in composition		23	2	0
					84
6	<i>Ingram, John, Dr. to cash</i>		30	0	0
1	Paid him in full				30
	21st.				
1	<i>Cash Dr. to sundry accompts</i>		133	16	7
4	To rum for 124 gallons, at 9s. 2d. per gallon		56	16	8
4	To sugar for 12 hogsheads, containing 38 cwt. 3 qrs. 8 lb. at 39s. 8d. per cwt.		76	19	11
					133
	22d.				
1	<i>Cash Dr. to bills receivable</i>		54	8	0
5	For 1 on Messrs. Hern and Co.				54
	24th.				
6	<i>Cambricks Dr. to sundry accompts</i>		187	18	0
1	To cash, in part for 32 pieces, at 2l 11s 6d per piece, and 14 ditto, at 5l 5s ditto		87	18	0
5	To bills receivable, for J. Forest's promissory note		100	0	0
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7

Kelfo, 25th January, 1774.

	L.	s.	d.	L.	s.	d.
Cash Dr. to sundry accounts	-	189	16	0		
To French wine, for 4 hogheads, at 29l. 15s. per hoghead	-	119	0	0		
To geneva, for 236 gallons, at 6s per gallon	-	70	16	0	189	16
27th.						
Moneyless, Abraham, Dr. to cash	-	500	9	0		
Lent him on bond at 5 l. per cent.	-				500	0
28th.						
Elliot, Elias, Dr. to sundry accounts	-	72	9	4		
To cash in part	-	72	9	0		
To profit and loss abated me	-	0	0	4	72	9
29th.						
Muslin Dr. to Richard Moody	-	96	8	4		
For 26 pieces, containing 20 yards each, at 3s 8½d per piece	-				96	8
Cash Dr. to tobacco	-	69	6	6½		
For 4 hogheads, containing 15 cwt. 0 qr. 8 lb. at 4l 12s per cwt.	-				69	6
31st.						
House-expences Dr. to cash	-	7	1	6		
For sundry charges paid this month, as per book of house-expences	-				7	1

THE ALPHABET

<p>A. <i>Fol.</i></p>	<p>G. <i>Fol.</i></p> <p>Goodluck, William . - 5 Geneva - - - 5</p>
<p>B. <i>Fol.</i></p> <p>Brandy - - 1 Berry, John - - 3 Broad cloth - - 4 Bills receivable - - 5 Balance - - 8</p>	<p>H. <i>Fol.</i></p> <p>Hyde, Edward - - 2 Hopper, William, Esq; - 2 House expences - - 7</p>
<p>C. <i>Fol.</i></p> <p>Cash - - 1 Canary - - 3 Cowley, Joseph, - - 3 Cambricks - - 6</p>	<p>I. <i>Fol.</i></p> <p>Irish linen - - 5 Ingram, John - - 6</p>
<p>D. <i>Fol.</i></p> <p>Daify, David - - 4</p>	<p>K. <i>Fol.</i></p> <p>Kerr, William, Esq; - 6</p>
<p>E. <i>Fol.</i></p> <p>Elliot, Elias - - 5</p>	<p>L. <i>Fol.</i></p> <p>Lisbon wine - - 2</p>
<p>F. <i>Fol.</i></p> <p>French wine - - 3</p>	<p>M. <i>Fol.</i></p> <p>Moneyless, Abraham - 7 Muslin - - 7 Moody, Richard - - 7</p>

TO THE LEDGER.

N.		I.	
	Fol.		Fol.
Newman, William	- 1	Trader, Edward	- 1
		Tobacco	- 3
O.		U. and V.	
	Fol.		Fol.
Oporto wine	- 2		
P.		W.	
	Fol.		Fol.
Pepper	- 4	Willing, John	- 1
Profit and loss	- 6		
Q.		X.	
	Fol.		Fol.
R.		Y.	
	Fol.		Fol.
Rum	- 4		
S.		Z.	
	Fol.		Fol.
Stock	- 1		
Sugar	- 4		

1774.	Fol.	Stock,	Dr.	Fol.	L.	s.	d.
Jan. 1.	1	To William Newman	-	1	100	0	0
—31.		To balance for the neat proceed of my whole estate	-	8	255	1	6
		<p><i>Note, 1.</i> The figures in the columns of both Dr. and Cr. sides, immediately after the day of the month, refer to the folio of the Journal from which the entries are taken.</p> <p><i>2.</i> Those in the column next before the money, on this side, shew the folio where the corresponding accompt stands on the Cr. side.</p> <p><i>3.</i> The balance shews what you are worth at the closing of your books.</p>					
					265	1	6
1774.	Fol.	Cash,	Dr.	Fol.	L.	s.	d.
Jan. 1.	1	To stock	-	1	2000	0	0
—31.		To sundry accompts received this month	-	154	1	13	8
					354	1	13
1774.	Fol.	Willing, John,	Dr.	Fol.	L.	s.	d.
Jan. 1.	1	To stock	-	1	200	0	0
1774.	Fol.	Trader, Edward,	Dr.	Fol.	L.	s.	d.
Jan. 1.	1	To stock, per promissory note, due the 10th instant	-	1	400	0	0
1774.	Fol.	Newman, William,	Dr.	Fol.	L.	s.	d.
Jan. 8.	4	To cash, in full	-	1	100	0	0
1774.	Fol.	Brandy,	Dr.	Fol.	L.	s.	d.
Jan. 2.	2	To cash, at 9s 6d per gallon, for	Gall. 122	1	57	19	0
—31.		To profit and loss gain'd by this accompt	-	6	3	1	0
					61	0	0
		<p><i>Note, 1.</i> When goods are all sold, the accompt thereof is to be balanced by <i>profit and loss</i>; and if the Dr. exceed the Cr. the difference is <i>loss</i>; but if the Cr. exceed the Dr. as in this accompt, the difference is <i>gain</i>, which must be placed on the Dr. side, as above.</p>					

1

Folio		Per Contra,	Cr.	Folio		L.	s.	d.
1774.	Jan. 1.	By sundry accounts				2600	0	0
—31.		By profit and loss gain'd by 1 month's trading		6		51	6	4½
						2651	6	4½
<p>Note, 1. The first line on this side contains the whole of your estate due to you when you began trade, and the <i>profit and loss</i> contains what you have gained since that period.</p> <p>2. The figures in the column next before the money, on this side, refer to the folio of the corresponding account on the Dr. side.</p>								
<hr/>								
Folio		Per Contra,	Cr.	Folio		L.	s.	d.
1774.	Jan. 31.	By sundry accounts paid this month				1822	8	6
		By balance remaining in hand		8		1719	5	2½
						3541	13	8½
<hr/>								
Folio		Per Contra,	Cr.	Folio		L.	s.	d.
1774.	Jan. 10.	By cash in full		1		200	0	0
<hr/>								
Folio		Per Contra,	Cr.	Folio		L.	s.	d.
1774.	Jan. 13.	By cash in full		1		400	0	0
<hr/>								
Folio		Per Contra,	Cr.	Folio		L.	s.	d.
1774.	Jan. 1.	By stock		1		100	0	0
<hr/>								
Folio		Per Contra,	Cr.	Folio		L.	s.	d.
1774.	Jan. 18.	By cash, at 10s per gallon		6		61	0	0
<hr/>								
<p>Note, 2. Refer next to <i>profit and loss</i> account, on the Cr. side whereof write, <i>By brandy gained, 3s. 1s.</i></p> <p>3. Place the reference figure to each corresponding account, and it will be finished.</p>								

2 BOOK-KEEPING by DOUBLE ENTRY.

		Fol.		Dr.		Fol.	L.	s.	d.
1774.			<i>Oporto wine,</i>						
Jan. 2.	2		To sundry accompts, at 6l 15s per	Hbds. Mark					
			hoghead	19	E. H.		128	5	0
—31.			To profit and loss gain'd by this ac-			6	5	8	0
			compt				133	13	0
				19					
<p><i>Note, 1. When, in an accompt of goods, there remains a part in hand unfold, they must be valued at prime cost; after which, you must write on the Cr. side, By balance unfold, mentioning the quantity, price and value, &c. as on the contra side, and then refer to balance, and place the said goods, and value, &c. on the Dr. side thereof.</i></p>									
1774.			<i>Hyde, Edward,</i>	Dr.					
Jan. 31.			To balance due to him, to pay the 2d Febru-			8	50	0	0
			ary next						
<p><i>Note, 1. The above line is put to balance the accompt; and as you are indebted to him, refer immediately to the Cr. side of balance, and write, By Edward Hyde, due the 2d February, 50l.</i></p>									
1774.			<i>Hopper, William, Esq;</i>	Dr.					
Jan. 31.			To balance due to him on demand			8	256	10	0
1774.			<i>Lisbon Wine,</i>	Dr.					
Jan. 2.	2		To William Hopper, Esq; at 7 l.	Hbds. Mark.					
			per hoghead	17	W. H.	2	119	0	0
—31.			To profit and loss gain'd by this			6	3	0	0
			accompt				122	0	0
				17					

L E D G E R.

2

Per Contra,		Cr.		Fol.	L.	s.	d.
		Hbds.	Mark				
6	By William Kerr, Esq; at 71 4s	12	W. H	6	86	8	0
17.	per hoghead						
31.	By balance unfold, at 61 15s ditto	7	W. H	8	47	5	0
		19			133	13	0

Note, 2. See, by the 1st note under the last account, whether you have gained or lost: if you have gained, proceed as you are there directed: but if lost, place the difference on the Cr. side hereof; and then on the Dr. side of *profit and loss*, with the reference figures, as before, and then the account will be properly balanced.

Per Contra,		Cr.		Fol.	L.	s.	d.
74.							
3.	2 By Oporto wine, to pay in 1 month			2	50	0	0

Note, 2. Whatever sum is placed on the Dr. side of a person's account, to balance it, the same sum must be placed on the Cr. of the corresponding one; and *vice versa*.

Per Contra,		Cr.		Fol.	L.	s.	d.
74.							
3.	2 By fundry accounts				256	10	0

Per Contra,		Cr.		Fol.	L.	s.	d.
		Hbds.	Mark				
74.							
8.	3 By cash, at 71 12s per hoghead	5	W. H	1	38	0	0
31.	By balance unfold, at 71 per hoghead	12	W. H	8	84	0	0
		17			122	0	0

P p p

3 BOOK-KEEPING by DOUBLE ENTRY,

		French Wine,				Dr.			
1774.	fol.							L.	s.
Jan. 3.	2	To William Hopper, Esq; at 27 l.	Hbds.	Mark.					
		10s. per hoghead	5	W.H.	2			137	10
— 31.		To profit and loss gain'd by this							
		account						6	11 10
						5			
								149	0
<hr/>									
		Tobacco,				Dr.			
1774.	fol.							L.	s.
Jan. 3.	2	To John Berry, at 4l 8s	Hbds.	C. gr. lb. Mark.					
		per cwt.	9	34 1 16	J. B.	3		151	6
		To profit and loss gain'd							
		by this account						6	7 10
			9	34 1 16				159	3
<hr/>									
		Berry, John,				Dr.			
1774.	fol.							L.	s.
Jan. 31.		By balance due to him on demand						8	151 6
<hr/>									
		Canary,				Dr.			
1774.	fol.							L.	s.
Jan. 4.	3	To fundry accmpts, at 26l 10s	Pipes.	Mark.					
		per pipe	12	J. C.				318	0
— 31.		To profit and loss gain'd by this							
		account						6	22 0
			12					340	0
<hr/>									
		Cowley, Joseph,				Dr.			
1774.	fol.							L.	s.
Jan. 13.	4	To cash, in full						1	100 0

L E D G E R

3

Fol.		Per Contra,	Cr.		Fol.		L.	s.	d.
			Hbds.	Mark.					
1774.	an. 8.	3 By cash, at 30l per hoghead -	1	W. H.	1	30	0	0	
25.	7	By ditto, at 29l 15s ditto -	4	W. H.	1	119	0	0	
			5			149	0	0	

Fol.		Per Contra,	Cr.		Fol.		L.	s.	d.
			Hbds.	G. gr. lb. Mark.					
1774.	an. 14.	5 By William Goodluck, at 93s per cwt. -	5	19 1 8 J. B.	5	89	16	10 $\frac{1}{2}$	
29.	7	By cash, at 92s ditto -	4	15 0 8 J. B.	1	69	6	6 $\frac{1}{2}$	
			9	34 1 16		159	3	5 $\frac{1}{2}$	

Fol.		Per Contra,	Cr.		Fol.		L.	s.	d.
1774.	an. 3.	2 By tobacco			3	151	6	6 $\frac{1}{2}$	

Fol.		Per Contra,	Cr.		Fol.		L.	s.	d.
			Pipes.	Mark.					
1774.	an. 6.	3 By David Daify, at 28l per pipe	3	J. C.	4	84	0	0	
17.	6	By William Kerr, Esq; at 29l do.	7	J. C.	6	203	0	0	
31.	3	By balance unfold, at 26l 10s do.	2	J. C.	8	53	0	0	
			12			340	0	0	

Fol.		Per Contra,	Cr.		Fol.		L.	s.	d.
1774.	an. 4.	3 By Canary, to be paid the 12th instant			3	100	0	0	

4 BOOK-KEEPING by DOUBLE ENTRY,

		Fol.	Rum,	Dr.	Gall.	Fol.	L.	S.
1774.	Jan. 5.	3	To cash, at 8s 2d per gallon		476	1	196	2
	—31.		To profit and loss gain'd per this account			6	513	
					476		202	0
<hr/>								
			Pepper,	Dr.	Bags.	lb.		
1774.	Jan. 5.	3	To cash, at 9½d. per lb.		74	2316	1	913
	—31.		To profit and loss gain'd per this account				6	115
					74	2316		939
<hr/>								
			Daisy, David,	Dr.				
1774.	Jan. 6.	3	To Canary				3	89
<hr/>								
			Sugar,	Dr.	Hbds.	G.	gr.	lb.
1774.	Jan. 7.	3	To Elias Elliot, at 37s 4d per cwt.		12	38	3	8
	—31.		To profit and loss gain'd per this account					
<hr/>								
			Broad Cloth,	Dr.	Pieces	Yards.		
1774.	Jan. 10.	4	To cash, at 14s per yard		22	332	1	246
	—31.		To profit and loss gain'd by this account				6	12
					22	332		25813

L E D G E R. 4

	Fol.	Per Contra,	Cr.	Gall.	Fol.	L.	s.	d.
1774- Jan. 21.	6	By cash, at 9s 2d per gallon	-	124	1	56	16	8
— 31.		By balance unfold, at 8s 3d per gallon	-	352	8	145	4	0
				476		202	0	8

	Fol.	Per Contra,	Cr.	Bags.	lb.	Fol.	L.	s.	d.
1774- Jan. 14.	5	By William Goodluck	-	26	854	5	35	11	8
— 31.		By balance unfold, at 9½d. per lb.	-	48	1462	8	57	17	5
				74	2316		93	9	1

	Fol.	Per Contra,	Cr.			Fol.	L.	s.	d.
1774- Jan. 20.	6	By sundry accompts	-				84	0	0

	Fol.	Per Contra,	Cr.	Hbds.	C. gr. lb.	Mark.	Fol.	L.	s.	d.
1774- Jan. 21.	6	By cash, at 39s 8d per cwt.	-	12	38 3 8	E.E.	1	76	19	11
								76	19	11

	Fol.	Per Contra,	Cr.	Pieces	Yards.	Fol.	L.	s.	d.
1774- Jan. 11.	4	By sundry accompts, at 15s per yard	-	12	192		144	0	0
— 14.	5	By Irish linen	-	10	160	5	114	13	4
				22	352		258	13	4

5 BOOK-KEEPING *by* DOUBLE ENTRY.

Fol.		Dr.	L.	C.
1774. Jan. 28.	To sundry accounts		72	9
	<i>Bills receivable,</i>	<i>Dr.</i>		
1774. Jan. 11.	To broad cloth for 1 on James Forest	<i>Due.</i> Feb. 14.	100	0
— 14.	To William Goodluck for 1 on Hern and Co.	Jan. 29.	54	8
			154	8
1774. Jan. 14.	To sundry accounts		125	8
	<i>Irisb Linen,</i>	<i>Dr.</i>		
1774. Jan. 14.	To broad cloth, at 1 ^s 8d per yard	<i>Tn'ds.</i> 1376	14	13
	<i>Geneva,</i>	<i>Dr.</i>		
1774. Jan. 15.	To sundry accounts, at 5s 7½d per gallon	<i>Gall.</i> 236	66	7
— 31.	To profit and loss gain'd per this ac- count		4	8
			70	16

LEDGER.

5

Fol.	Per Contra,		Cr.	Fol.	L. s. d.		
1774- Jan. 7.	3	By fugar	-	4	72	9	4
<hr/>							
Fol.	Per Contra,		Cr.	Fol.	L. s. d.		
1774- Jan. 22.	6	By cash for 1 on Hern and Co.	-	1	54	8	0
24.	6	By cambricks for James Forest's note	-	6	100	0	0
<hr/>					154	8	0
Fol.	Per Contra,		Cr.	Fol.	L. s. d.		
1774- Jan. 14.	5	By fundry accompts	-	125	8	6	$\frac{1}{2}$
<hr/>							
Fol.	Per Contra,		Cr.	Fol.	Yards.		
1774- Jan. 31.		By balance unfold, at 1s 8d per yard	-	1376	8	114	13 4
<hr/>							
Fol.	Per Contra,		Cr.	Fol.	Gall.		
1774- Jan. 25.	7	By cash, at 6s per gallon	-	236	1	70	16 0
<hr/>						70	16 0

6 BOOK-KEEPING *by* DOUBLE ENTRY.

Fol.		Fol.	
1774.	Ingram, John, Dr.	1	30
Jan. 20.	6 To cash, in full		
<hr/>			
1774.	Kerr, William, Esq; Dr.	177	289
Jan. 17.	6 To sundry accompts		80
<hr/>			
1774.	Cambricks, Dr.	177	114
Jan. 24.	6 To sundry accompts, at 3 ^l 11 ^s 6 ^d		73
	6 To ditto, at 5 ^l 5 ^s		187
<hr/>			
1774.	Profit and Loss, Dr.	1774	4
Jan. 20.	6 To David Daify, abated in composition		23
— 31.	7 To house-expences for this month		7
<hr/>			
To stock gain'd by 1 month's trading		5	6
		8	9
<p><i>Note, 1. When the Cr. side of this accompt exceeds the Dr. the difference is gain: if the contrary, loss. In the former case, it is balanced by being made Dr. to stock, and in the latter, Cr. by stock.</i></p>			

LEDGER.

6

1774.		Per Contra,		Cr.	Fol.	L.	s.	d.
Jan. 15.	5	By geneva, due the 20th instant		-	5	30	0	0
<hr/>								
1774.		Per Contra,		Cr.	Fol.	L.	s.	d.
Jan. 17.	6	By cash, in part		-	1	189	8	0
— 31.		By balance due on demand		-	8	100	0	0
						289	8	0
<hr/>								
1774.		Per Contra,		Cr.	Fol.	L.	s.	d.
Jan. 31.		By balance unfold, at 3l 11s 6d		-	32	8	114	8
		By ditto, at 5l 5s		-	14	8	73	10
						187	18	0
<hr/>								
1774.		Per Contra,		Cr.	Fol.	L.	s.	d.
Jan. 28.	7	By Elias Elliot abated me		-	5	0	0	4
— 31.		By brandy gained		-	1	3	1	0
		By Oporto wine, ditto		-	2	5	8	0
		By Lisbon wine, ditto		-	2	3	0	0
		By French wine, ditto		-	3	11	10	0
		By tobacco, ditto		-	3	7	16	10
		By Canary, ditto		-	3	22	0	0
		By rum, ditto		-	4	5	13	8
		By pepper, ditto		-	4	1	15	7
		By sugar, ditto		-	4	4	10	7
		By broad cloth, ditto		-	4	12	5	4
		By geneva, ditto		-	5	4	8	6
						81	9	10
<hr/>								
Note, 2. Every line on this side, except the first, is brought from the Dr. side of that particular accompt, which is Dr. to profit and loss.								

Note, 2. Every line on this side, except the first, is brought from the Dr. side of that particular accompt, which is Dr. to profit and loss.

7 BOOK-KEEPING by DOUBLE ENTRY.

		Fol.		Fol.	L.	s.	d.
1774.			<i>Moneyleft, Abraham,</i>				
Jan. 27.	7		To cash lent him on bond for six months, at 5l per cent.		500	0	0

			<i>Muslin,</i>				
1774.			<i>Dr.</i>				
Jan. 29.	7		To Richard Moody, at 3s 8 ¹ / ₂ d per yard				
					26	320	

			<i>Moody, Richard,</i>				
1774.			<i>Dr.</i>				
Jan. 31.			To balance due to him on demand		8	96	8

			<i>House-expences,</i>				
1774.			<i>Dr.</i>				
Jan. 31.	7		To cash for sundry charges this month				

BOOK-KEEPING DOUBLE ENTRY

LEDGER

7

Fol.	Per Contra,	Cr.	Fol.	L.	s.	d.
1774. Jan. 31.	By balance due to me July 27th		8	500	0	0
<hr/>						
	Per Contra,	Cr.				
1774. Jan. 31.	By balance unfold, at 3s 8 ^d per yard	Pices Yards.	26	520	8	96 8 4
<hr/>						
	Per Contra,	Cr.				
1774. Jan. 29.	7 By muslin		7	96	8	4
<hr/>						
	Per Contra,	Cr.				
1774. Jan. 31.	By profit and loss		6	7	1	6
<hr/>						
Note, This account must be balanced by profit and loss, and then placed on the Dr. side thereof.						



8th BOOK-KEEPING by DOUBLE ENTRY.

	Balance,	Dr.	Fol.	L.	s.	d.
1774.						
Jan. 31.	To cash remaining in hand	-	1	1719	5	1
	To Oporto wine, at 6l 15s per hoghead, for 7 hogheads	-	2	47	5	0
	To Lisbon wine, 12 hogheads, at 7l per ditto	-	2	84	0	0
	To Canary wine, 2 pipes, at 26l 10s per pipe	-	3	53	0	0
	To rum, 352 gallons, at 8s 3d per gallon	-	4	145	4	0
	To pepper, 48 bags, containing 1462 lb. at 9½d per lb.	-	4	57	17	5
	To Irish linen, 1376 yards, at 1s 8d per yard	-	5	114	13	4
	To William Kerr, Esq; due on demand	-	6	100	0	0
	To cambricks, 32 pieces, at 3l 11s 6d per piece	-	6	114	8	0
	To ditto, 14 ditto, at 5l 5s ditto	-	6	73	10	0
	To Abraham Moneyless, per bond due 27th July next	-	7	500	0	0
	To muslin, 20 pieces, each 26 yards, containing 520 yards, at 3s 8½d per yard	-	7	96	8	0
				3105	11	1

Note, 1. Every line on this side is brought from the Cr. side of that particular account, which is made *Cr. by balance*.

2. The amount of this side is the whole of your present estate; from which if you subtract what you owe, which is on the Cr. side hereof, the difference is your neat stock, or what you are really worth.

3. This side, *viz.* the Dr. will be the first part of your inventory in a new set of books, and must be written in your Waste-Book, (after saying, *An inventory, &c. verbatim* as above): the *second* and *last* part of the inventory is the Cr. side hereof, except the last line, from which the entries should be journaliz'd, and then posted from the Journal.

LEDGER.

Per Contra,

Cr.

1774-

Jan. 31.

By Edward Hyde due to him, to be paid the
ad February next
By William Hopper, Esq; due on demand
By John Berry, ditto
By Richard Moody, on demand

	L.	s.	d.
	50	0	0
	256	10	0
	151	6	6½
	96	8	4
	2551	6	4½
	3105	11	3½

By stock, for the neat proceed of my whole
estate

- Note, 1.* Every line on this side, except the last, is brought from the Dr. side of that particular accmpt which is made Dr. to balance.
- 2.* The amount of these articles is the sum-total of what you owe; and is the second part of your inventory in the opening of a new set of books.
- 3.* The last line, where balance is credited by stock, shews what you are really worth when all your debts are paid: but when this side exceeds the Dr. you are the difference worse than nothing.
- 4.* Before you enter this accmpt of balance in your Ledger, prepare a sheet of paper, ruled in proper columns, like this, in which enter your accmpts, till you find they balance, from which they may be transcribed.

CASH-BOOK.

		Cash,	Dr.	Fol.	L.	S.
1774.						
Jan. 1.	1	To stock		1	2000	0
8.	2	To sundry accompts		1	68	0
30.	4	To John Willing, received in full		1	200	0
31.	4	To broad cloth, received in part		4	44	0
33.	4	To Edward Trader, received in full		1	400	0
34.	5	To William Goodluck, received in part for sundries		5	71	0
37.	6	To William Kerr, Esq; received in part		6	189	8
38.	6	To brandy, in full		1	61	0
20.	6	To David Daify, in full of a composition		4	60	18
21.	6	To sundry accompts			133	16
22.	6	To bills receivable for 1 on Hern and Co.		5	54	8
25.	7	To sundry accompts			189	16
29.	7	To tobacco, in full		3	69	6
					8541	51

Book, for the next proceed of my whole

Every line on this side, except the last, is brought from the Dr. side of the particular account which is made Dr. to balance. The amount of these articles is the sum total of what you owe; and is the second part of your inventory in the opening of a new set of books. The last line, where balance is credited by book, shows what you are really worth when all your debts are paid: but when this side exceeds the Dr. you are the difference worse than nothing. Before you enter this account of balance in your ledger, prepare a sheet of paper ruled in proper columns like this, in which enter your accounts till you find they balance, from which they may be transcribed.

CASH-BOOK.

I

	Fol.	Per Contra,	Cr.	Fol.	L.	s.	d.
774.	2	By brandy, paid in full	-	1	57	19	0
an. 3.	2	By Oporto wine, paid in part	-	2	78	5	0
4.	3	By Canary, paid in part	-	3	218	0	0
5.	3	By fundry accompts	-	-	288	0	6
8.	4	By William Newman, paid in full	-	1	100	0	0
10.	4	By broad cloth, paid in full	-	4	246	8	0
13.	4	By Joseph Cowley, paid in full	-	3	100	0	0
15.	5	By geneva, paid in part	-	5	36	7	6
20.	6	By John Ingram, paid in full	-	6	30	0	0
24.	6	By cambricks, paid in part	-	6	87	18	0
27.	7	By Abraham Moneyless, lent on bond	-	7	500	0	0
28.	7	By Elias Elliot, paid in part	-	5	72	9	0
31.	7	By house expences	-	7	7	1	6
		By balance in hand	-	8	1719	5	2 $\frac{1}{2}$
					3541	13	8 $\frac{1}{2}$

of

OF ENGLISH GRAMMAR.

GRAMMAR is the art of speaking and writing any language with propriety.

An *art* is a rational method, a system of rules; gelled into convenient order, for the teaching and learning of something: and the methodical collection of observations made upon the particular custom of a nation, in the situation, order, and use of words, by which they are used to express their thoughts, is what is meant by grammar.

Grammar is divided into *four* parts; 1st, *Orthography*, which teaches the nature and affections of letters, the method of spelling or writing of words; the true pronouncing, which is called *Orthoepy*. 2^{dly}, *Prosody*, which treats of the quantities and accents of syllables, and the manner of making verses. 3^{dly}, *Etymology*, which explains the derivation of words, their kinds, their endings, their changes, and their analogy or likeness to each other: And, 4^{thly}, *Syntax*, or the right construction or connection of words together into sentences.

Speaking, is exhibiting our thoughts; and a *language*, is the manner, or signs, which a set of men have agreed, and are used, to express their thoughts by.

The necessity which men are under, of communicating their thoughts to one another, whether present or absent, obliges them to invent two sorts of means, or signs; the *instantaneous* and *transient*, serving only to represent thoughts actually, *SOUNDS*; the other *permanent*, and designed to represent it in all times and places, *CHARACTERS*. These sounds and characters, *i. e.* all that is spoken and written, form

SPEECH, which is composed of sentences, sentences of words, words of one or more syllables, and syllables of one or more letters or characters.

The complete set of letters in a language, is called the *Alphabet*; which, in the English tongue, contains twenty six; A, a; B, b; C, c; D, d; E, e; F, f; G, g; H, h; I, i; J, j; K, k; L, l; M, m; N, n; O, o; P, p; Q, q; R, r; S, s; T, t; U, u; V, v; W, w; X, x; Y, y; Z, z, the names whereof are as follow:

A, bee, cee, dee, e, eff, gee, aitch, i, ja, ka, el, em, en, pee, ku, ar, efs, tee, u, vee, double u, ex, y, zed.

The letters are divided into vowels, semivowels, consonants, diphthongs and triphthongs.

Of Vowels.

A vowel is a letter which makes a full and perfect sound by itself.

There are six vowels, viz. *a, e, i, o, u, y*.

Vowels, in general, have but two sounds, long and short.

A sounds short, 1st, In words of one syllable, ending with a consonant; as, *băd, lăd, făd, măd*. 2^{dly}, Before two consonants of the same import; as, *lădder, mănner*: And, 3^{dly}, Before a single consonant, which has a double sound; *cămel, dămage*.

A sounds long in words of one syllable, ending with a silent *e*; as, *căme, lăme, făme, năme, &c.*

A has also a broad sound, 1st, Before *H*; as in *all, hall, &c.* 2^{dly}, Before *ld*; as, *bald, scald*. 3^{dly}, Before *lk*; as in *walk, talk*. 4^{thly}, Before *lt*; as in *halt, malt, salt*. 5^{thly}, Between *w* and *r*; as in *warrant*: And, lastly, In words ending with *water, wash, &c.* and in words derived from any of these.

A loses its proper sound in words ending in *ea*, and then sounds like *ee*; as in *sea, lea, sea, &c.* which are pronounced *flee, lee, see, &c.*

A forms a diphthong only with *i* or *y*, and *u* or *w*; as in *gain, plain, day, may, say*; in which words, the *a* is pronounced slender; as in *plane*.

E sounds short at the end of words and syllables ending with one or more consonants; as in *fell, dwell, bed, beef, flesh, cellar, serpent, better, &c.*

E sounds long in words of one syllable, with a silent *e* at the end; as in *here, glebe, mete, sphere, these, &c.*

E be

E before *a*, in the middle of words, sounds long; as in *ap-pear*, *clear*; before *e*, as in *seed*, *beed*; before *i*, as in *de-ity*; and after *i*, as in *belief*, *thief*, *sieve*.

E is generally silent at the end of words, but serves to lengthen the foregoing vowel; as, *slid*, *slide*; *bid*, *bide*: sometimes also in the middle of words; as, *immaturely*, *im-mately*; and sometimes to soften a preceding *c* or *g*; as in *ice*, *hence*, *badge*, *judge*, *siege*, *lodge*, &c.

E, at the end of proper names, is sometimes sounded long; as, *catastrophe*, *Eunice*, *epitome*, *Penelope*, *Xantippe*, &c. and the monosyllables *be*, *he*, *she*, *we*, *me*, *ye*, *the*.

It forms a triphthong with *a*, as in *year*; with *i*, as in *ew*; and with *u*, as in *lieu*.

Eu is sounded like *ee*, long; as in *Eudofia*; *eo* like *e* long, *people*; like *e* short, in *leopard*; and like *q* short, in *yeo-*

u has four sounds, viz. long *i*, short *i*, *ee*, and *u* short.

I is sounded long before a consonant followed by an *e* mute, as in *fine*, *wine*; short, in *fin*, *win*, *bin*, &c.

I sounds long before *gh*, *ght*, *gn*, *ld*, *mb*, and *nd*; as, *gh*, *height*, *consign*, *mild*, *climb*, *mind*; except *limb*, *build*, &c.

I sounds short in all words of one syllable, or with two of the same consonants in the middle or end of a word; as in *win*, *bin*, *bill*, *will*, *sinner*, *dinner*, &c.

I before *r* and another consonant, sounds like *u* short; as *dirt*, *shirt*, &c. except in words beginning with *irr*, as in *irreverent*, where *i* is short.

I is sounded like *ee* in *machine*, *magazine*, *oblige*, and in many words derived from the French.

I is sounded like *u* open, in the triphthongs, *lieu*, *adieu*, &c.

O is long in words ending with an *e* mute, as in *bone*, *cone*, &c.; and when it ends a syllable, and before *ll*, *ld*, *le*, *lst*, &c., as in *poll*, *roll*, *stole*, *bolster*, *though*, except *love*.

O joined to another *o*, sounds like the Italian *u*, as in *boot*, *loo*; also in the following words, *do*, *to*, *move*, *prove*, &c.

O is short in monosyllables ending with a single consonant, as in *beg*, *dog*, *fop*, *hop*, *moth*, &c.

O sounds like short *u*, before *l*, *m*, and *r*; as in *attorney*, *stable*, *come*, *work*, *London*: but like *oo* in *move*.

U is long in the last syllable of words ending in *e* mute; *abuse, seduce, brute, lute, &c.* It is also long before another *e* in the same syllable, and in all proper names and words derived from the Greek; as *agua, avenue, eunuch, eucharistology.*

U is mute in the following words, *rogue, synagogue, rogue, tongue, vogue*, the *u* serving only to harden the *g*.

U being the first syllable of a word, always sounds long as in *universe, unit, unison*: but when joined to a consonant to make the first syllable in a word, it always sounds short as in *unbound, uncase, undeck, unenvied, unsound, &c. &c.*

U is short in all words and syllables ending with a consonant or consonants; as *drub, tub, butter, murmur.*

Y, a vowel borrowed from the Greeks, is used before *dying*: and at the end of words, as *thy, my, day*, it forms a diphthong, with *a, e, o*, and *u*; as in *may, they, destiny, buy, &c.*

Besides the particular observations respecting the sound of vowels, the two following general rules may be added.

1st, A vowel is commonly short in the beginning, or in the middle syllable of a word, when followed by two consonants as in *pepper, matter, bitterness, opportunely, unnecessary.*

2^{dly}, A single vowel, coming before a single consonant, in words of one syllable, is short; as in *bad, had, lad.*

Of DOUBLE VOWELS.

A double vowel or diphthong, is the meeting of two vowels pronounced together, so as to make but one syllable.

The proper diphthongs are, *ai, au, ee, oi, oo, and ou.*

Note, In the endings of English words, *ai* are changed into *ay*, into *aw*, *oi* into *oy*, and *ou* into *ow*. *Oe* never begins or ends an English word, except *leo, too*, and its compounds.

Aa, ea, eo, ei, eu, ew, ie, oa, ue, and ui, are improper diphthongs, because the sound of but one of the vowels is heard.

Sound like

1. } *a* long in { *Aaron, &c.*
aa } *a* short in { *Isaac, &c.*

Sound like

2. } *a* short in { *hearth.*
ea } *a* long in { *tear.*
 } *e* short in { *lead.*
 } *e* long in { *seam.*

Sound like

3. } *e* short in { leopard,
 e long in { people:
 o short in { George.

4. } *u* long in { deuce.
 o long in { shew,
 u long in { Jew.

5. } *e* long in { neither;
 i long in { height,
 e long in { weight.

6. } *e* long in { cieling, &c.
 e short in { fierce, &c.
 o or *i* long { gypsie*.
 i in { crucifie*.

Sound like

7. } *a* long in { moat, goal †.
 au in { broad, groat,
 ai in { gaol †.

8. } *e* long in { æconomy, Oedipus.
 o long in { woe, doe, toe.
 oo long in { shoe.

9. } *e* short in { guest, guerdon.
 ue } *u* long in { cue, due, enfue.

10. } *i* short in { circuit, build.
 i long in { guide, quite.
 ui } *u* long in { bruise, fruit, juice,
 &c.

Note, Most of these diphthongs are parted, 1st, In compound words, making two distinct syllables; 2^{dly}, In Hebrew and Greek words, and those derived from the Latin; 3^{dly}, In words ending in *ed* or *er*, and in some few English words; as *miscere-ant*, *cru-elty*, *cru-et*, &c.

Of TRIPHTHONGS.

A triphthong is the assemblage of three vowels in the same syllable, of which there are seven, viz. *eau*, *ieu*, *iew*, *uai*, *uee*, *eye*; as in *beauty*, *adieü*, *view*, *quaint*, *queasy*, *queen*.

Of the CONSONANTS.

A consonant is a letter which cannot be sounded without adding a vowel before or after it; as *m*, whose sound is *em*, prefixing a vowel before it; and *p* sounds *pe*, by subjoining a vowel after it.

The consonants are divided into mutes and half vowels.

The mutes have no sound without a vowel added; as *b*, *c*, *p*, *q*, *t*, *v*, *z*.

The

ie are changed into *y*, at the end of words; as *busy*, *gypsy*, *cru-*

A starting post.

A jail, or, more properly, a prison.

ue after *g*, hardens its sound; as *epilogue*, *tongue*, *prologue*, *cata-*

The *half vowel* has a kind of imperfect sound, without the addition of a vowel. These are *f, b, l, m, n, r, s, x*; four of these are called liquids, *viz. l, m, n, r*, because each loses a part of its sound in another consonant joined with it.

B has one unvaried sound, is used before all the vowels, and before the consonants *l* and *r*. In the following words it is mute, *debt, debtor, subtle, doubt, lamb, limb, dumb, thumb, climb, comb, womb*.

C sounds hard like *k*, before *a, o, u, t*, and *r*; but before *e, i, y*, or an apostrophe, it is sounded soft; as in *cement, city, cypher, plac'd*, &c.

Ch are sounded like *tʃ*, as in *church, crutch*; like *ʃ* in the French derivatives, *chaise, machine*; but like *k* in words derived from the learned languages; as *chord, chemist, archangel*, except when *arch* begin a word, and are followed by a consonant, *ch* sound like the English *ch* in *church*; as *archbishop, archduke*, &c.

D, used before all the vowels, and the consonants *r* and *w*, has but one uniform sound; as *draw, dwell*.

F has but one uniform sound,

G is always sounded hard before *a, o, u, l, r*, and at the end of words, unless it be softened by *d* or *e*.

G sounds soft before *e, i, y*, and before an apostrophe, unless it be hardened by *u*; as in *guest*; but in words not derived from the Latin or French, it sounds hard; as in *give, get, geld, gift*, &c.

Gh at the end of words sometimes sounds like *ff*; as in *cough, laugh, tough, rough, trough, enough*: In all other words, *gh* are silent, serving only to lengthen the syllable, as *although, through, high, nigh, thigh*.

G before *n*, is also silent, but lengthens the syllable; as *sign, condign*, &c.

Pb are always sounded like *f*, except in *phthisic, phthisical*, where they are silent.

Th are sounded strong; as in *with, think, thou, thine*, &c.

H is a note of aspiration, and shews, that the vowel following it, must be sounded with a strong emission of breath, as in *hose, horse*; sometimes it has no sound at the beginning, middle, and end of words; as *an honest man, an hour, heroic, Messiah*.

J is sounded like a soft *g*.

K has the sound of *c* hard. This letter is never doubled, but has *c* often before it, to shorten the preceding vowel.

L is doubled at the end of monosyllables; as in *kill, fall*; but in compound words, one of the *l's* is suppressed; as in *skillful*. It is mute in some words; as in *calf, half, could, would, should, walk, talk, salmon, falcon*.

M has one invariable sound.

N has always the same sound, and after an *m* at the end of a word it is mute; as *damn, hymn, condemn, &c.*

P always retains the same sound: it is mute in *tempt*, and its derivatives.

Q is always followed by *u*. In French derivatives, it sounds like *k*; as in *conquer, liquor, lacquer, risque, chaquer*.

R at the end of words derived from the Greek or French, are pronounced like *er*; as in *theatre, metre, sepulchre*.

S has naturally a sharp hissing sound; as in *sister*: when it ends a word, it is sounded like *z*; as *sees, bees, &c.* except in *this, thus, us, yes*, where *s* retains the hissing sound.

S has the sound of *z* before *ion*, if a vowel go before it; as in *confusion*: but that of *s* sharp, if it follow a consonant; as in *diversion*. Before *e* mute, it sounds like *z*, as in *desire*; and before *y* at the end of words, as, *daisy*. But note, That *ss* always retain the hissing sound.

V sounds nearly like *f* soft; as in *vain*.

W is both a vowel and a consonant; it is a vowel after *a, o*; but a consonant when it precedes a vowel.

X is always sounded like *cs* or *ks*.

T is used as a consonant before a vowel or diphthong.

Z has nearly the sound of *ds*.

Of SYLLABLES.

A syllable consists of one or more vowels, joined to one or more consonants, so as to make a complete sound in one breath; as, *a, pen, pen-knife, desk, &c.* but, without a vowel, a syllable can be formed; for, *pn, dsk*, are not syllables of themselves; whereas, by the assistance of the vowel *e*, they make two distinct words; as, *pen, desk*.

From

From this we may observe, that reading is only a quick spelling; and spelling is the art of reading, by naming the letters singly, and dividing words correctly into their syllables.

Syllables, in speaking, are sounds, of which words are composed and formed; and in writing, they are parts of the same words, composed of characters, which represent those sounds; as, *an-ni-hi-late*, which has four parts, four sounds and four syllables.

A general RULE for the DIVISION of SYLLABLES.

1. * A consonant between two vowels, must be joined to the former, to make the first syllable; as, *bal-ance*, *ev-i-den-t*, *ac-cip-i-ent*.
2. A double consonant must be divided; as in *sup-per*, *din-ner*, &c.
3. When two vowels come together, both distinctly sounded, they must be separated in spelling; as, *cö-e-qual*, *mu-tu-al*.
4. Grammatical terminations, or endings, must be separated in spelling; as, *lov-ed*, *walk-edst*, *mov-ing*, *per-se-ver-ance*.
5. Consonants not proper to begin a word, must be divided; as, *log-man*, *lob-ster*, *lock-ram*.
6. * Consonants which may begin a word, are to be divided, whenever their separation conveys the sound of a syllable of the word the nearest to true orthoepy; as, *re-ro-bate*, *ret-ro-grade*, *un-der-sec-re-ta-ry*.
7. All compound and derivatives must be divided into their single or primitive words; as, *mor-al*, *mor-al-i-ty*; *guilt-i-ness*, *guilt-y*.
8. The endings, *cial*, *tial*, *cious*, *tious*, *sion*, *tion*, &c. founded *shal*, *sbus*, *shun*, *chin*, are never to be separated, they form but one syllable.

** The present established rules for the division of syllables, are directly contrary to these two, which is the reason why *foreigners*, and particularly *North-Britons*, hardly ever attain to a just pronunciation of the English language.—Being very much engaged in teaching *English*, I make my own scholars strictly adhere to them, whereby they learn to read and speak with propriety, according to the established pronunciation.

OF ETYMOLOGY.

Etymology is that part of grammar which explains the derivation of words, in order to arrive at their first and primary signification.

A *primitive word*, is that which comes from no other, either in the same, or any other language.

A *derivative word*, is that which comes from some other word in the same language, or from another language.

A *simple word*, is that which is not mixed or compounded.

A *compound word*, is that which is made up of two or more words.

There are five sorts of derivations among words purely English.

1. Adjectives from substantives: as, *night, nightly; weight, weighty.*

2. Substantives from adjectives: as, *nice, niceness; delicate, delicateness; muddy, mud; &c.*

3. Adverbs from adjectives: as, *mortal, mortally; sinful, sinfully; &c.*

4. Verbs from adjectives: as, *straight, straighten; soft, soften; &c.*

5. Participles from verbs: as, *place, placing, placed.*

WORDS, divided into classes, are called *parts of speech*; which there are nine different kinds, viz. article, noun, adjective, pronoun, verb, adverb, conjunction, preposition, interjection.

1. The *article* is a word prefixed to substantives, when they are common names of things, to point out the extent of their signification.

2. A *noun*, or *substantive*, is the name of any person, place, or thing.

* 4 B

3. An

Whether this new method may meet with the approbation of the public, and be adopted in the schools of Great Britain, I cannot tell; but this I will venture to assert, that if a scholar attend to the above, not one word, out of fifty, shall be wrongly divided, or pronounced; whereas, if he keep to those heretofore given, probably, not more than one word, out of fifty, may be rightly pronounced. And although there are exceptions to both methods, yet the balance is greatly in favour of mine; and therefore, I hope it will be kindly received and pursued it with the greatest success for a number of years.

3. An *adjective* is a word which expresses some quality, other accident belonging to the substantive.

4. A *pronoun* is put instead of a noun, to point out for person or thing.

5. A *verb* expresses action, or being in some situation condition.

6. An *adverb* is joined to a verb, adjective, or another verb, to qualify and restrain the latitude of their signification.

7. A *conjunction* joins words and sentences together.

8. A *preposition*, which is put before nouns and pronouns, expresses the relation or connection between different words.

9. An *interjection* is used to express some sudden emotion of the mind.

Of the ARTICLE.

The article is a word prefixed to substantives, to extend or limit their signification.

There are two articles, *a* and *the*; *a* becomes *an* before a vowel, *y* and *w* excepted; and before a silent *h* preceding a vowel.

*A**, the indefinite article, used before substantives of singular number only, leaves the sense of the word to which it is prefixed in a large, that is, undetermined sense; *a house*, *i. e.* any house, or one house.

The†, the definite article, used both in the singular and plural number, points out and determines the sense of the word before which it is placed, to some particular: as, *the rule I gave you is invariable*, *i. e.* that particular rule.

A substantive, without an article to limit it, is taken in the widest sense: as, *man is mortal*, that is, all mankind.

* The indefinite article *a*, is joined to the adjectives, *few*, *many*; *latter*, with *great* before it; and also to the words, *dozen*, *score*, *gross*, &c. as, *a few men*; *a great many men*; *I have seen many a tall man*; *score of sheep*; &c. &c.

† The definite article *the*, is sometimes applied to adverbs, and adjectives of the comparative and superlative degrees, to render them the more nervous and precise: as, *the more difficult a thing is, the more honourable*; *this is the least of all*.

Of the NOUN or SUBSTANTIVE.

A noun, or substantive, is the name of any person, place, or thing: as, *Thomas, Kelfo, a table, education.*

There are two sorts of substantives*, *common*, and *proper* names.

Common, or appellative names, are such as express a whole: as, *man, animal, bird, fish.*

Proper names are those which express a particular person, place, or thing, &c. so as to distinguish them from all others of that kind: as, *William, Kelfo.*

Of NUMBER.

Number is the distinction of one from many.

A noun has two numbers, the *singular* and the *plural*.

The singular number expresses one person or thing: as, *a book, a house*: or a number of them considered as united together: as, *an army.*

The plural expresses more than one, and is generally formed from the singular, by adding *s*, or, when the pronunciation requires it, *es*: as, *boys, books, houses, armies.*

Nouns ending in *ch, sh, fs, x*, form the plural, by adding *es*: *church, churches; blush, blushes; kiss, kisses; box, boxes.*

Those in *ft*, or *se*, are changed into *ves*: as, *calf, half, life, leaf, loaf, sheaf, shelf, self, thief, wife, wolf, make shoes, halves, knives, leaves, loaves, sheaves, shelves, selves, wives, wives, wolves.*

Nouns ending in *y*, make their plural in *ies*: as, *glory, series*; &c. except when *y* is preceded by a vowel: as, *joy, delay*, make *joys, days, delays*, &c.

The

* All nouns to which one cannot add the word *thing*, with propriety, are substantives; and those to which *thing* may be added, are adjectives.

† Except *hoof, roof, grief, dwarf, chief, handkerchief, relief, scarf,arf, reproof, strife, scoff, stuff*, and others ending in *ff*, which are made plural by the addition of *s*.

The following WORDS form their PLURAL irregularly,

Sing.	Plur.	Sing.	Plur.
Brother	brethren, or brothers	louse	lice
child	children	mouse	mice
die	dice	man	men
foot	feet	penny	pence
goose	geese	tooth	teeth
		woman	women.

Some nouns are used only in the singular number: as *barley, wheat, learning, pride, gold, silver*. Others are the same in the singular and plural: as, *deer, fern, swine, sheep*.

Some in the plural only: as, *annals, Alps, arms, bells, bellows, bowels, breeches, cresses, dregs, goods, entrails, idlings, scissors, shears, snuffers, thanks, wages, news*.

The names of cities, countries, rivers, mountains; the names of virtues and vices; the names of herbs; (excepting *nettle, poppy, lily, colewort, cabbage, &c.*) bread, wine, beer, ale, honey, oil, milk, butter, want the plural: But when some of these stand for individuals, or several sorts, they then admit of a plural: as, *wines, oils*.

Of GENDER,

Gender is a division of nouns, or names, to distinguish the two sexes.

There are three genders, the masculine, feminine, and neuter.

Words which relate to males, are of the masculine gender: as, *man, boy, bull, prince*.

Those which signify females, are feminine: as, *woman, girl, cow, princess*.

Those which express things without life, are neuter, that is, of neither masculine nor feminine gender: as, *pen, ink, paper, desk*.

CASES imply the different inflexions or terminations of nouns, serving to express the different relations they bear to each other, and to the things they represent.

English substantives have properly but two cases; but I shall suppose three, the nominative, possessive, and objective.

The *nominative*, which is put before verbs, expresses simply the name of a person, place, or thing: as, *man, Kells,*

The *possessive* denotes property, or belonging to: as, *man's*

The *objective* follows verbs, shewing, that the action of the person, or nominative placed before the verb, passes to, or falls upon the noun or word after the verb as its object: as, *I love Thomas*.*

EXAMPLES of NOUNS declined according to GENDER, NUMBER, CASE, and ARTICLE.

Singular.		Plural.	
<i>Nom.</i>	man, a man, or the man	}	men, men, the men
<i>Poss.</i>	man's †, a man's, or the man's		men's †, men's, the men's
<i>Object.</i>	man, a man, or the man		men, men, men.
<i>Nom.</i>	a Queen, the Queen	}	Queens, the Queens
<i>Poss.</i>	a Queen's †, the Queen's		Queen's, the Queen's
<i>Object.</i>	a Queen, the Queen		the Queens, the Queens.
Singular.		Plural.	
<i>Nom.</i>	liberty	}	liberties, or the liberties
<i>Poss.</i>	liberty's		of liberties, or of the liberties
<i>Object.</i>	liberty		liberties, or the liberties.

1st, The sex is distinguished by different words.

	Female.	Male.	Female.
chelor	maid, virgin	husband	wife
ar	fow	king	queen
y	girl	lad	lass
degroom	bride	landgrave	landgravine
ther	sister	lord	lady
ck	doe	man	woman
			Male.

The objective case may be allowed with some degree of propriety, we do but attend to the above sentence; for, instead of the noun *Thomas*, let us supply its place with the personal pronoun, and then the sentence will be, *I love him*; where *him* is in the objective case. See declension of the personal pronouns.

† Or, by a circumlocution, with the preposition of: as, *of a man, of men, of the men; of a Queen, of Queens, or, of the Queens.*

<i>Male.</i>	<i>Female.</i>	<i>Male.</i>	<i>Female.</i>
bull	cow	master	dame
cock	hen	nephew	niece
dog	bitch	ram	ewe
drake	duck	sultan	sultana
drone	bee	son	daughter
earl	countess	stag	hind
father	mother	steer	heifer
friar	nun	uncle	aunt
gander	goose	widower	widow
grandfather	grandmother	wizard	witch
hero	heroine	whoremonger	whore or strumpet
horse	mare		

2dly, Some nouns distinguish their feminine, by ending in *y*

<i>Male.</i>	<i>Female.</i>	<i>Male.</i>	<i>Female.</i>
abbot	abbess	Jew	Jewess
actor	actress	lion	lioness
adulterer	adulteress	marquis	marchioness
ambassador	ambassadress	master	mistress
baron	baroness	mayor	mayoress
caterer	cateress	patron	patroness
chanter	chantress	priest	priestess
count	countess	prince	princess
deacon	deaconess	prior	prioress
doctor	doctress	procurer	procuress
elector	electress	poet	poetess
emperor	empress	prophet	prophetess
governor	governess	shepherd	shepherdess
heir	heiress	tiger	tigress
hunter	huntness	viscount	viscountess

3dly, Others are known, by adding another word, by *y* of quality or adjective, when there are not two different words to express both sexes.

<i>Male.</i>	<i>Female.</i>
cock sparrow	hen sparrow
a country man	a country woman, or girl
a godson	a goddaughter

Male.

man-servant

male child

Female.

maid-servant

female child

And, *lastly*, in *ix*; as, *administrator*, *administratrix*, *executor*, *executrix*, *testator*, *testatrix*, &c.

Of the ADJECTIVE. *

An adjective is a word which expresses some quality or accident belonging to the substantive: as, a *good* pen, a *handsome* house.

Adjectives are never varied on account of gender, number, or case; the only variation they admit of, is that of degrees of comparison.

Of the COMPARISON of ADJECTIVES.

Comparison, in a general sense, is the consideration of the relation between two persons or things, when opposed or set against each other, by which we judge of their agreement or difference, and find out wherein the one has the advantage of the other: But by grammatical comparison, we mean the comparing of two or more qualities, whereby we are able to affirm, that the one is *more* or *less*, or possessed of any quality in the highest degree; so of three soft things, we, by comparing them together, find three degrees of softness, the one being softer than the first, and the third the softest of the three. Hence we have

THREE DEGREES of COMPARISON, *the POSITIVE, the COMPARATIVE, and the SUPERLATIVE.*

The *positive* expresses the quality of a thing simply, without comparing it with any other of that kind; as, *this paper* white.

The *comparative* enlarges or decreases the quality of the thing, a degree from the positive: as, *that paper* is whiter *than this*.

The

In order to distinguish whether a word be an adjective or a substantive, add *thing* to it: if it make good sense, it is an adjective; if the contrary, it is a substantive.

The *superlative* heightens the sense of the positive in the highest, or diminishes it to the lowest degree possible: as *this paper is the whitest of all; that desk is the least.*

The comparative is formed from the positive, when the word has but one syllable, by adding *er*, if it end with a consonant, and *r* only, if it end in *e*: as *long, longer; wise, wiser*. Sometimes, though rarely, it is distinguished by prefixing the adverb *more*, before the positive: as *wise, more wise; long, more long*.

The superlative is formed of the positive, by adding *st*, or *est*; as *wisest, longest*. It is also distinguished by prefixing *most, very, or exceeding*.

Words of two syllables, having the accent upon the last, and a few others, admit of *er* and *est*, in forming their comparisons: as *polite, politer, politest; noble, nobler, noblest; &c.*

Words of more than two syllables, and those of two, which end in *l*, form their comparative and superlative degrees by placing *more* and *most* before the positive: as, *excellent, more excellent, most excellent; frugal, more frugal, most frugal; &c.*

Some few words form their superlative, by adding the adverb *most* to the end of them: as, *foremost, nethermost, uttermost or utmost, undermost, uppermost*.

The following form their degrees irregularly:

<i>Pos.</i>	<i>Comp.</i>	<i>Sup.</i>
good	better	best
bad, evil, ill	worse	worst
little	less	least
much, or many	more	most

Note, Double comparatives and superlatives are improper, and not to be used; such are, *more braver, most worst, worse, lesser, &c.*

Of the PRONOUN.

A *pronoun* is a part of speech, which is put instead of a noun to prevent the repetition thereof.

Pronouns have persons, numbers, genders, and cases. There are six sorts of pronouns, *viz.*

Personal,	Demonstrative,	Indefinite,
Relative,	Interrogative,	Adjective.

There are five personal pronouns; *I, thou, he, she, it* †. When a person speaks of himself, he uses the word *I*, which is the first person.

If he speak to another, he uses the word *thou* *, which is the second person.

When an absent person or thing is spoken of, we make use of *he, she, or it*, which are all of the third person.

But as the speakers, the persons spoken to, and the others spoken of, may be many, so each of these pronouns has the plural number, *we, ye, they*.

There are four pronouns relative, *who, which, what, that*.

The use of relative pronouns, is to connect sentences together; and they always relate to some preceding substance, called the *antecedent*. Blessed is the *man who* walketh uprightly.

Who is used in speaking of persons, and is either masculine or feminine: *which*, when we speak of things, and is therefore neuter.

What is likewise applied to things only, and includes both the relative and the *antecedent*. This is *what* I wanted; that is, *the thing which* I wanted.

That is applied, by many writers, equally to persons and things, and has no variation. The man *that* he beat. The book *that* I lost.

There are two demonstrative pronouns; *this, that*. †

This, is made use of in speaking of a thing which is near. *This* book is mine: its plural is *these*. *These* pens are mine.

That, refers to a thing at a distance from us. *That* is your book: its plural is *those*. *Those* pens are yours.

There are three interrogative pronouns; *who, which, what*.

Their name imports their use; which is to ask a question.

* 4 C

Indefinite

You is used instead of *thou*, in common conversation.

The personal pronouns *I, thou, he, she, it*, are by some grammarians called *substantive*; by others *demonstrative* pronouns.

Indefinite pronouns express nothing distinct or determined such are the eight following, *some, any, whoever, one* *, *other* †, *who* ‡, *which* ‡, *what* ‡.

Thy ‡, *my* ‡, *his*, *her*, *its*, *our*, *your*, *their*, are pronominal adjectives, expressing possession, being always followed by a noun substantive.

Own and *self*, in the plural *selves*, are joined to the above pronominal adjectives, to mark their meaning more strongly as, *I did it my own self* §.

The English language, with singular beauty and propriety, admits, in an elevated or poetical style, any inanimate thing to assume person and sex, which personification is therefore marked by the masculine or feminine pronouns, *he*, *she*, *his* or *her*.

“ Soon as the light of dawning science spread
“ *Her* orient ray, and wak’d the muses’ song,” &c.
THOMSON’S SEASONS.

“ Low walks the *sun*, and broadens by degrees,
“ Just o’er the verge of day. The shifting clouds
“ Assembled gay, a richly gorgeous train,
“ In all their pomp attend *his* setting throne.”

IBID.

Personal pronouns have three cases, a *nominative*, *possessive*, and *objective*. The nominative is placed before the verb: as, *I* write. The possessive signifies possession, or belonging to: as, *whose* book is this? ’Tis *mine*. The objective case follows verbs and prepositions: as, I saw *him*; ran before *him*.

** The possessive of *one*, is *one’s*; of *other*, is *other’s*. The nominative plural of which, is *others*, and possessive, *others’*.

††† The reader may easily distinguish the above, from relative pronouns, as there will be no *antecedent* in the sentence, to which these refer: nor are they indefinite pronouns, if a question be asked.

‡‡ *My* and *thy*, become *mine* and *thine*, when the noun following begins with a vowel or an *h* mute: as, *mine* hour, *thine* honour, *mine* &c.

§ *Ourself*, not *ourselves*, is peculiar to the regal style: as, “ *Why*,
“ a loving and a fair reply: *Be* as *ourself* in Denmark.”

SHAKESPEARE’S HAMLET

DECLENSION of PRONOUNS.

Of the personal I, thou, he, she, it.

First person	Second person	Third person			
Singular.	Singular.	Singular.	Masc.	Fem.	Neut.
Nom. I	thou		he	she	it
Poss. mine	thine		his	hers	its
Obj. me	thee		him	her	it
Plural.	Plural.	Plural.			
Nom. we	ye or you	they	they	they	they
Poss. ours	yours	theirs	theirs	theirs	theirs
Obj. us	you	them	them	them	them

First, second, and third persons of the relative who.

	Singular.	Plural.
Nom.	who	who
Poss.	whose	whose
Obj.	whom	whom

All nouns and pronouns whatever, in grammatical construction, are of the third person, and consequently, govern the verbs to which they are agents or nominative cases, in the third person singular or plural, according to the number of the noun, except, *1st*, those above, which have the first and second: and, *2dly*, When an address is made to any one; or then the noun is of the second person.

Of the VERB.

A verb expresses *action* or *event*: as,

I write.

I am very cold.

I endure hardships.

I was much fatigued.

There are four kinds of verbs; *substantive, active, passive, and neuter.*

A *verb substantive*, expresses the being or existence of a thing: as, *I am, thou art.*

A *verb active* or *transitive*, expresses an action, which necessarily implies an agent, and an object acted upon: as, *I love Edward.* In this sentence, the pronoun *I*, is the agent,

love the verb, and *Edward* the object acted upon. When the verb is active, the agent takes the lead in the sentence.

A *verb passive*, expresses a passion or suffering, or the receiving of an action, and implies an agent and an object, like the verb active; but with this difference, that the object of the verb passive takes the lead, and is followed by the agent, as, *Thomas* is loved by *me*.

Here the pronoun *me*, is the agent, and *Thomas* the object.

A *verb neuter*, is that which signifies an action that has no particular object whereon to fall, but which of itself takes the whole idea of the action: as, *I sleep, he snores, you rest, they stand, I am come, you are fallen.*

Verbs have tenses or times, numbers, persons, modes, and participles.

There are three * principal distinctions of time, the present, past, and future, called *indefinite* or *undetermined* time. But to express an action with some particular limitation and distinction, six other times are used, by the assistance of the auxiliaries *am, be, can, let, do, may, must, ought, could, would, should, might, did, shall, and will.*

Of NUMBER.

There are two numbers, the singular and the plural.

Of PERSON.

There are three persons in each number.

Of MODE.

There are four modes; the *indicative, imperative, conjunctive, and infinitive.*

The *indicative* mode affirms, or else asks a question: as, *I teach. Do you know him?*

The *imperative* bids or commands: as, *Do that immediately. Come hither.*

* English verbs of themselves have only two times; the present and past: the future is made by the auxiliary verb *shall* or *will*, and the verb itself: as, *I shall write.*

The *conjunctive* or *subjunctive*, is expressed under a doubt, condition, &c. with a conjunction prefixed: as, *I could do it, if he were willing.*

The *infinitive* expresses the action, without respect to number or person: as, *to speak and write well, is commendable.*

Of the PARTICIPLE.

There are two participles, the *present* * and *past*; the former is called the *active*, the latter the *passive* participle.

Variations of the substantive verb TO BE.

Indicative Mode.

	Singular.	Plural.
Present time.	1. I am	we are
	2. thou art	ye or you are
	3. he is.	they are.
Or,	1. I be	we be
	2. thou beest	ye be
	3. he is.	they be.
Past time.	1. I was	we were
	2. thou wast	ye were
	3. he was.	they were.
Future time.	1. I shall or will be	we shall or will be
	2. thou shalt or wilt be	ye shall or will be
	3. he shall or will be.	they shall or will be.

Imperative Mode.

	Singular.	Plural.
Person.	1. let me be	let us be
	2. be thou, or, do thou be	be ye, or, do ye be
	3. let him be.	let them be.

Conjunctive Mode.

	Singular.	Plural.
Person.	1. I be	we be
	2. thou be	ye be
	3. he be.	they be.
	1. I were	we were
	2. thou wert	ye were
	3. he were.	they were.

Infinitive

The *present* participle, is formed of the verb, by adding *ng* or *ing*, the *past*, by *d* or *ed*: as *love, loving, loved*; present, *presenting, attended*. Participles having no relation to time, become adjectives.

RUDIMENTS of

Infinitive Mode.

Present time. to be | *Past.* to have been.

Participle.

Present. being | *Perfect.* been
Past. having been.

TO HAVE.

Indicative Mode.

	<i>Singular.</i>	<i>Plural.</i>
<i>Present time.</i>	<i>Person.</i> 1. I have 2. thou hast 3. he hath, or has.	we have ye have they have.
<i>Past time.</i>	1. I had 2. thou hadst 3. he had.	we had ye had they had.
<i>Future time.</i>	1. I shall, or will have 2. thou shalt, or wilt have 3. he shall, or will have	we shall, or will have ye shall, or will have they shall, or will have

Imperative Mode.

	<i>Singular.</i>	<i>Plural.</i>
<i>Person.</i>	1. let me have 2. have, have thou, or, do thou have 3. let him have.	let us have have, have ye, or, do have let them have.

Subjunctive Mode.

	<i>Singular.</i>	<i>Plural.</i>
<i>Present time.</i>	<i>Person.</i> 1. I have 2. thou have 3. he have	we have ye have they have.

Infinitive Mode.

Present time. to have | *Past.* to have had.

Participle.

Present. having | *Perfect.* had
Past. having had.

The following is an example of a regular active Verb, completely declined with auxiliaries, through all its variations.

VERB, TO PLACE.

Indicative mode.

	Singular.	Plural.
Present indefinite.	1. I place 2. thou placest 3. he placeth, or places.	we place ye, or you place they place.
Present imperfect.	1. I am placing 2. thou art placing 3. he is placing.	we are placing ye are placing they are placing.
Or,	1. I do place 2. thou dost place 3. he does place.	we do place ye do place they do place.
Present perfect.	1. I have placed 2. thou hast placed 3. he has placed.	we have placed ye have placed they have placed.
Or,	1. I have been placing 2. thou hast been placing 3. he has been placing.	we have been placing ye have been placing they have been placing.
Past indefinite.	1. I placed 2. thou placedst 3. he placed.	we placed ye placed they placed.
Past imperfect.	1. I was placing 2. thou wast placing 3. he was placing.	we were placing ye were placing they were placing.
Or,	1. I did place 2. thou didst place 3. he did place.	we did place ye did place they did place.
Past perfect.	1. I had placed 2. thou hadst placed 3. he had placed.	we had placed ye had placed they had placed.
Or,	1. I had been placing 2. thou hadst been placing 3. he had been placing.	we had been placing ye had been placing they had been placing.
Future indefinite.	1. I shall, or will place 2. thou shalt, or wilt place 3. he shall, or will place.	we shall, or will place ye shall, or will place they shall, or will place.

Future

	Singular.	Plural.
<i>Future imperfect.</i>	1. I shall, or will be placing 2. thou shalt, or wilt be placing 3. he shall, or will be placing.	we shall, or will be placing ye shall, or will be placing they shall, or will be placing.
<i>Future perfect.</i>	1. I shall have placed 2. thou shalt have placed 3. he shall have placed.	we shall have placed ye shall have placed they shall have placed.

Conjunctive Mode.

	Singular.	Plural.
<i>Present indefinite.</i>	1. I place 2. thou place 3. he place.	we place ye place they place.
Or,	<i>I may, or can place, thou mayest, or canst place, may, &c.</i>	
<i>Present imperfect.</i>	1. I may be placing 2. thou mayest be placing 3. he may be placing.	we may be placing ye may be placing they may be placing.
Or,	<i>I can be placing, thou canst be placing, &c.</i>	
<i>Present perfect.</i>	1. I may have placed 2. thou mayest have placed 3. he may have placed	we may have placed ye may have placed they may have placed.
Or,	<i>I can have placed, thou canst have placed, &c.</i>	
<i>Past indefinite.</i>	1. I might place 2. thou mightest place 3. he might place.	we might place ye might place they might place.
Or,	<i>I could, would, or should place; thou couldst, &c.</i>	
<i>Past imperfect.</i>	1. I might have been 2. thou mightest have been 3. we might have been	we might have been ye might have been they might have been
Or,	<i>I could, would, or should have been placing, &c.</i>	
<i>Past perfect.</i>	1. I might have placed 2. thou mightest have placed 3. he might have placed.	we might have placed ye might have placed they might have placed.
Or,	<i>I could, would, or should have placed; thou, &c.</i>	

Imperative Mode.

Singular.

Plural.

- | | | |
|----------------|-----------------------|----------------------------|
| <i>Person.</i> | 1. let me place | let us place |
| | 2. place, place thou, | place, place ye, or, do ye |
| | or, do thou place | place |
| | 3. let him place. | let them place. |

Infinitive Mode.

Present. to place. | *Past.* to have placed.

Participles.

Present. placing. | *Past.* placed.

The PASSIVE VOICE of the preceding VERB:

Indicative Mode.

Singular.

Plural.

- | | | |
|--------------------------------|------------------------------------|----------------------------------|
| <i>Person.</i> | 1. I am placed | we are placed |
| | 2. thou art placed | ye are placed |
| | 3. he is placed. | they are placed: |
| <i>Present imperfect time.</i> | | |
| <i>Person.</i> | 1. I was placed | we were placed |
| | 2. thou wast placed | ye were placed |
| | 3. he was placed. | they were placed. |
| <i>Past indefinite.</i> | | |
| <i>Person.</i> | 1. I have been placed | we have been placed |
| | 2. thou hast been placed | ye have been placed |
| | 3. he has been placed. | they have been placed: |
| <i>Present perfect.</i> | | |
| <i>Person.</i> | 1. I had been placed | we had been placed |
| | 2. thou hadst been placed | ye had been placed |
| | 3. he had been placed | they had been placed. |
| <i>Past perfect.</i> | | |
| <i>Person.</i> | 1. I shall, or will have placed. | we shall, or will have placed |
| | 2. thou shalt, or wilt have placed | ye shall, or will have placed |
| | 3. he shall, or will have placed. | they shall, or will have placed: |
| <i>Future imperfect.</i> | | |

Conjunctive Mode.

Singular.

Plural.

- | | | |
|----------------|--|---------------------|
| <i>Person.</i> | 1. I may be placed | we may be placed |
| | 2. thou mayest be placed | ye may be placed |
| | 3. he may be placed. | they may be placed. |
| <i>Or,</i> | I can be placed; thou canst be placed; &c. | |

	Singular.	Plural.
<i>Past indefinite.</i>	<i>Person.</i> 1. I might be placed 2. thou mightest be placed 3. he might be placed.	we might be placed ye might be placed they might be placed.
Or,	<i>I could, would, or should be placed, &c.</i>	
<i>Past perfect.</i>	1. I might have been 2. thou mightest have been 3. he might have been	we might have been ye might have been they might have been
<i>Future perfect.</i>	1. I shall have been 2. thou shalt have been 3. he shall have been	we shall have been ye shall have been they shall have been

Imperative Mode.

	Singular.	Plural.
<i>Person.</i>	1. let me be placed. 2. be thou placed 3. let him be placed.	let us be placed be ye placed let them be placed.

Infinitive mode.

Present. to be placed. | *Past.* to have been placed.

Participles.

Present. being placed. | *Past.* having been placed.

Note, Neuter verbs are varied in the same manner as active, some which, signifying motion, or change of place or condition, are varied like passive verbs: as, *I am come.*

Of irregular VERBS.

Irregular, or anomalous verbs, are such as have something singular in the terminations or formations of their tenses. Thus, verbs which do not form their past time active, and perfect participle, by the addition of *ed* to the verb, or *d* only, if the verb end in *e*, are called irregular; yet we often contravene even our regular verbs: as, *moved*, *placed*, which are pronounced *mov'd*, *plac'd*; and *movedest*, *placedest*, &c. become *movedst*, *placedst*.

Verbs ending in *ch*, *ck*, *p*, *x*, *ll*, *fs*, change *ed* into *t*, in the past time active, and perfect participle; and also drop one of the double letters: as, *snapt*, *mixt*, *dwelt*, *past*, for *snapp*, *mixt*, *dwelt*, *past*.

mixed, dwelled, passed. Likewise, those which end in *l, m, n, p,* after a diphthong, shorten the diphthong, or change it into a single short vowel: as, *deal, dealt; dream, dreamt; mean, meant; feel, felt; sleep, slept, &c.* *Ve* are changed into *e*, as, *leave, left; &c.*

complete TABLE of all the IRREGULAR VERBS, alphabetically arranged.

*Those marked thus *, are defective.*

<i>Present.</i>	<i>Past.</i>	<i>Participle.</i>
abide	abode	abode
begin	was	been
awake	awoke	awaked
bake	baked	baken
beat	beat	beat, or beaten
bear	bare, or bore	borne
begin	began	begun
bend	bent	beat
bereave	bereft, bereaved	bereft, bereaved
beseech	besought	besought
bid	bade	bidden
bind	bound	bound, or bounden
bite	bit	bitten
bleed	bled	bled
blow	blew	blown
break	brake, or broke	broken
breed	bred	bred
bring	brought	brought
build	built, builded	bulit, builded
buy	bought	bought
burst	burst	burst, or bursten
can	could	(defective)
catch	caught	caught
cast	cast	cast
chide	chid	chidden
choose	chose	chosen
close	clave, or clove	cloven
climb	clomb	climbed
cling	clang, or clung	clung

Present.

<i>Present.</i>	<i>Past.</i>	<i>Participle.</i>
come	came	come
clothe	clad, clothed	clad, clothed
creep	crope, creeped	crept
cost	cost	cost
crow	crew	crowed
Dare	durst	dared
deal	dealt	dealt
dig	dug, digged	digged
do	did	done
draw	drew	drawn
dream	dreamed, dreamt	dreamt
drink	drank	drunk, or drunken
drive	drove	driven
dwelt	dwelt	dwelt
Eat	ate	eaten
Fall	fell	fallen
feed	fed	fed
feel	felt	felt
fight	fought	fought
find	found	found
flee, <i>from an enemy</i>	fled	fled
fling	flung	flung
fly, <i>as a bird</i>	flew	flown
fold	folded	folden, folded
forfake	forfook	forfaken
freight	fraught, freighted	fraught, freighted
freeze	froze	frozen
Geld	gelded, gelt	gelded, gelt
get	gat, or got	gotten
gild	gilded, gilt	gilded, gilt
gird	girded, girt	girded, girt
give	gave	given
go	went	gone
grind	ground	ground
grave	graved	graven, graved
grow	grew	grown
Hang	hung, hanged	hung, hanged
have	had	had
hear	heard	heard

<i>Present.</i>	<i>Past.</i>	<i>Participle.</i>
heave	heaved, hove	heaved, hoven
help	helped	holpen, helped
hew	hewed	hewen, hewn
hide	hid	hidden
hit	hit	hit
hold	held	holden
hurt	hurt	hurt
Keep	kept	kept
knit	knit	knit
know	knew	known
Lay, <i>to place</i>	laid	laid, laïd
lade	laded	laden
lead	led	led
lend	lent	lent
let	let	let
lie, <i>to lie down</i>	lay	lien, or lain
lift	lifted	lift, lifted
light	light, lighted, lit	lighted, lit
lose	lost	lost
load	loaded	loaden, loaded
Make	made	made
may *	might	(defective)
mean	meant	meant
meet	met	met
melt	melted	molten
mow	mowed	mown, mowed
must	(defective)	(defective)
Owe	owed, ought	owen, owed
put	put	put
Quit	quitted, quit	quitted, quit
quoth *	quoth	(defective)
read	read	read
rend, <i>to tear</i>	rent	rent
rent, <i>to let or hire</i>	rented	rent
rid	rid	rid
ride	rode, or rid	ridden
rise	rose	risen
ring	rang, or rung	rung
rive	rived	riven

Present.

Present.

<i>Present.</i>	<i>Past.</i>	<i>Participle.</i>
run	ran	run
Say	said	said
saw	sawed	sawn, sawed
see	saw	seen
set	set	set
seek	sought	sought
see the	sod	sodden
send	sent	sent
sell	fold	fold
shall *	should	
shake	shook	shaken
shave	shaved	shaven, shaved
hear	shore	shorn
shed	shed	shed
shew	shewed	shewn, shewed
show	showed	shown
shine	shone, shined	shined
shoe	shod	shod
shoot	shot	shot
shred	shred	shred
shrink	shrank, shrunk	shrunk
thrive	throve	thriven
shut	shut	shut
sing	sang, sung	sung
sink	sank, sunk	sunk
sit	sat	fitten
slay	flew	slain
sleep	slept	slept
slide	slid	slidden
sling	slang, slung	slung
slink	slunk	slunk
slit	slit	slit
smell	smelt	smelt
smite	smote	smitten
sow	sowed	sown
speak	spoke, spake	spoken
speed	sped	sped
spell	spelled, spelt	spelt

<i>Present.</i>	<i>Past.</i>	<i>Participle.</i>
spill	spilled, spilt	spilt
spin	span, spun	spun
spend	spent	spent
sit	sat	spitten
spring	sprang, sprung	sprung
split	split	split
spread	spread	spread
stand	stood	stood
steal	stole	stolen, stolt
stick	stuck	stuck
sting	stung	stung
stink	stank, stunk,	stunk
strew, strow	strawed, &c.	strown, strawed, &c.
strike	struck	stricken, stricken
string	strung	strung
strive	strove, strived	striven, strived
stride	strode	stridden
swear	swore	sworn
sweep	swept	swept
tell	swelled	swollen
swim	swam	swum
take	took	taken
tear	tore	torn
teach	taught	taught
tell	told	told
think	thought	thought
thrive	throve	thriven
throw	threw	thrown
rust	thrust	thrust
trud	trode	trod
wash	washed	washen, washed
wax	waxed	waxen
et, wit, or wot	wot	(defective)
	wet	wet
weep	wept	wept
will *	would	
	won	won
wound	wound	wound
wear, wore	wear, wore	worn

Present

<i>Present.</i>	<i>Past.</i>	<i>Participle.</i>
weave	wove	woven
wis	wist	(defective)
work	worked	wrought
wring	wrung	wrung
write	wrote	written
writh	writhed	writhen

Of the ADVERB.

An *adverb* * is a word joined to a verb, adjective, or other adverb, and applied solely to the use of qualifying or restraining the latitude of their signification.

The principal adverbs are those of *time, place, order, quantity, quality, manner, affirmation, negation, doubting, comparison, demonstration, and interrogation*. They admit of no variation in English, except some few, which have the degree of comparison: as, *soon, sooner, soonest; often, oftener, oftenest; well, better, best.*

Of the PREPOSITION.

Prepositions, so called, because they are commonly put before the words to which they are applied, express the relation or connection between them.

There are two sorts of prepositions, *separable* and *inseparable*.

The *separable* are, *above, about, after, against, among, amongst, at, before, behind, beneath, below, between, beyond, beside, by, concerning, for, from, in, into, out of, on, over, till, to, through, until, unto, upon, under, within, without.*

The *inseparable*, or prepositions in compound, are, *a, abs, ad, ana, ante, anti, amphi, be, circum, co, con, counter, de, dis, e, ex, en, eiter, extra, in, inter, intro,*

* Most of the *adverbs* may be distinguished from *adjectives*, by this rule: If you put a substantive after them, they will make no sense; whereas, being joined to an adjective, or a verb, they will make sense. A great number of them are formed from adjectives, by adding: as, *like, likely; wise, wisely; sincere, sincerely; &c.*

ata, over, out, for, fore, op, per, post, pre, pro, preter, peri, retro, se, sub, subter, super, syn, trans, un, up, and with.
The prepositions often change their last consonant, into the consonant with which the word begins: as, *commaterial* or *commaterial*, &c.

Prepositions †, in English, always govern the objective case.

Of the CONJUNCTION.

A *conjunction* * is an indeclinable word, which serves to join words and sentences together, and thereby shews their relation or dependence one upon another.

Conjunctions are of several kinds.

1st, *Adversative*; such as are restrictive, or expressive of contrarieties: as, *but, notwithstanding, although.*

Causal; such as express the reason of something advanced: as, *for, because, inasmuch as, seeing that.*

Conclusive; such as shew that a consequence is drawn: as, *whence, which reason, but then, so that, &c.*

Conditional; those which denote a condition: as, *on condition that, if, if not, in case of, provided that.*

Copulative; such as shew a comparison, or express a relation of union between two things: as, *and, as much as, in the same manner as, inasmuch as, but also, neither more nor less.*

Disjunctive; such as import a relation of separation or division: as, *neither, whether, or.*

Dubitative; such as express some doubt or suspension of opinion: as, *if, that is to say, &c.*

Subjunctive; which subjoins a latter sentence to some word or words former: as, *that.*

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A *preposition* may be known, by adding a noun or pronoun in the objective case to it: if it make good sense, it is undoubtedly a preposition.

Conjunctions have sometimes a government of modes. Some require the indicative, some the conjunctive or subjunctive after them: others have no influence at all on the mode.

The conjunctions *if, though, unless, except, lest, that, whether, expressing doubt, condition, &c.* govern the conjunctive mode: if nothing contingent or doubtful, they are followed by the indicative.

Some conjunctions are used distributively, or in pairs: the first is placed before the former sentence or word, the other before the latter: as,

Whether, or: *Whether did you ride or walk?*

Neither, nor: *Neither your love nor hatred affects me.*

Either, or: *Either you or he shall do it.*

Both, and: *Both the old and the new regiments have wonders.*

Though, yet, or nevertheless: *Though you say it, yet I do not believe it.*

As, as: *As white as snow.*

As, so: *As the stars, so shall thy seed be.*

So, that: *His rules are so dark, that they cannot be understood.*

Of the INTERJECTION.

An interjection is made use of in speech, to denote sudden passion or emotion of the mind.

INTERJECTIONS express

Joy, grief, wonder, praise, contempt, mirth, surprise, citement to attention, desire of silence, languor, deliberation, exultation, salutation, pain, &c.: as, *hey! brave!; alas!; O strange!; well done! O brave!; away! begone! rust! pish! pshaw! foh! avaunt! pugh!; ha, ha, he!; day! aha!; bark! lo! see! hallow!; hush! hiss! peace!; heigh ho!; hum!; heigh! buzza!; hail! all hail! oh! &c.*

Noun substantives, and adjectives, are sometimes used as interjections: as, *O shame! oh sad! i. e. oh! this is an affair.*

Of SYNTAX.

Syntax is the due construction or connection of the words of a language, into sentences or phrases.

A sentence is a period or set of words, comprehending some perfect sense or sentiment of the mind; and may be either simple or compound.

A simple sentence consists, at least, of a noun and a verb :
I write.

A compound sentence is when two or more sentences are joined together : as, *The providence of God is over all his works ; he ruleth and directeth with infinite wisdom.*

There are two kinds of syntax ; the one of concord, wherein the words are to agree in gender, number, person, and case : the other of regimen or government, wherein one word governs another, and occasions some variations there-

The following general rules, with the notes under each, comprehend whatever is necessary for the true writing or speaking of the English language.

RULE I.

A verb * must agree with its agent or nominative †, in number and person : as, *I instruct, they learn, he plays, thou art diligent.*

RULE II.

Adjectives ‡, in English, having no variation of gender, number, &c. cannot but agree with their substantives, in these respects : except some of the adjective || pronouns, which must agree

4 E 2

* A verb may be put either in the singular or plural number, to a noun of multitude : as, *the public is, or are, displeased.*

Every verb, except in the infinitive mode, has a nominative expressed or understood : as, *Speak now or never, that is, speak ye, &c.*

† To find the nominative to a verb, ask the question, Who is ? Who does ? Who suffers ? What is ? What does ? What suffers ? and the word which answers to the question, is the nominative to the verb.

Every nominative case, except the case absolute, and when an address is made to a person, belongs to some verb, either expressed or understood : as, *To whom thus Eve, yet sinless ; that is, to whom thus Eve said, &c.*

‡ Every adjective relates to some substantive, either expressed or implied : as, *the great, the wise, the chosen ; that is, persons.*

Adjectives sometimes become substantives, and are joined to another adjective : as, *the chief good.*

|| Each, every, either, agree with the nouns and verbs of the singular number only.

agree in number with their substantives: as, this book, the books.

RULE III.

The relative § must agree with its antecedent, in gender, number, person ||||, and case: as, happy is the man who has sown in his breast the seeds of benevolence.

RULE IV.

A verb active or transitive, governs the noun or pronoun which follows it, in the objective case: as, John loves me, and I esteem him. Thomas beat William; that is, him.

RULE V.

The substantive verb to be, governs a nominative after it, as, I am he; except, when it is in the infinitive mode: as, I took it to be him.

RULE VI.

The present * participle governs the same case after it, as the verb from which it is derived: as, love your enemies; for loving them, you fulfil the law.

RULE

§ The relative is often omitted: as, the book [which] I read.

Every relative has an antecedent to which it refers, either expressed or understood, and with which it agrees in person: as, who injures shall be punished; that is, the man who, &c.

||| Personal pronouns, as they relate to substantives, and by some grammarians called, not improperly, relatives, are included under this rule.

* Verbs ending with a single consonant, preceded by a single vowel, and those of two or more syllables, having the accent upon the last syllable, double the final consonant of the verb in the present participle, and in every other part of the verb, in which a syllable is added: as, shut, shutting, shutteth; beset, besetting, besetteth.

RULE VII.

When two substantives † come together, which belong to one another, the thing to which the other belongs, is placed first, in the possessive case: as, the king's troops: or else last, by a circumlocution, with the preposition of before it: as, the troops of the king.

RULE VIII.

The present * participle, having the definite article the before it, becomes a substantive, and governs the preposition of after it: as, the loving of your enemies is the command of God.

RULE IX.

When one verb immediately follows or depends upon another, the latter is put in the infinitive mode, with the preposition to before it: as, Good boys love to learn: Except the following verbs, which have others after them, without the sign to: bid, see, feel, hear, let, make, need, see, and sometimes have, not used as an auxiliary: as, I bade him come; he dares not do; I feel it run; we heard him come; you let him fall; they will have him come; I made him hear me; they need go; I saw him enter.

RULE X.

Prepositions † always govern the objective case after them: as,

A substantive put before another substantive, becomes an adjective: lime-water, sea-fish. Two substantives joined together, signifying the same thing, are put in the same case, in apposition to each other: King George.

Every possessive case supposes some nominative to which it belongs: St. Paul's, that is, St. Paul's church.

Participles having no relation to time, become really adjectives, and admit of the degrees of comparison: as, a learned man, a more loving father, the most loving boy.

The prepositions to and for, are often understood chiefly before the pronoun: as, give me; that is, to me: procure me a pen; that is, for me.

And

as, he did it for William, i. e. for him; take it from her and give it to him.

R U L E X I.

Two † or more nouns of the singular number joined together by a conjunction copulative, require verbs, nouns, and pronouns of the plural number: as, greatness and goodness are seldom companions.

R U L E X I I.

The relative * is the nominative to the verb, when no other nominative comes between it and the verb: as, the man who writes.

R U L E X I I I.

When there is a nominative case between the relative and the verb, the relative must be put in that case which the verb, the noun following, or the preposition going before it, used to govern: as, the man whom I esteem; he whose bounty relieves me; the man to whom you speak.

R U L E X I V.

When the relative † comes after two words of different persons, it may agree in person with either: as, I am the man who command you; or, I am the man who commands you.

Also in or on before nouns expressing time: as, this morning; that on this morning: last week; that is, in the last week.

The preposition is often inelegantly separated from the relative: whom will you give it to? that is, to whom will you give it?

† Note, 1. In sentences like the following, the verb is put in the singular number, and agrees with each of the foregoing substantives: "Pain, and want, and even death itself, is easier to bear, than private grief given to one's reputation" 2dly, When the singular numbers joined together are of several persons, in making the plural pronoun agree with them in person, the second person takes place of the third, the first of both: "He and you and I are to blame: you and he are to be certified the plot."

* Every relative has an antecedent to which it refers, either expressed or understood: as, who loves me, loves my dog; that is, the man who loves me &c. But, note, It is often omitted: as, the reason I rely upon; that is, the reason which I rely upon.

†† Note, When the person of the relative is fixed, it should be continued through the whole sentence: as, I esteem you who love and give good counsel; not, who love and give me good counsel.

RULE XV.

Conjunctions * copulate like cases, and the same mode and time of verbs: *as*, I saw him and her together, and they were talking of me.

RULE XVI.

The infinitive † mode frequently does the office of a substantive: *as*, 1st, In the nominative, to walk is healthful; 2dly, In the objective: *as*, boys love to play.

RULE XVII.

If a question be asked, the nominative is placed after the principal verb, or after the auxiliary: *as*, was it he? did he write it.

RULE XVIII.

In an imperative affirmative sentence, when a thing is commanded to be, to do, or to suffer, the nominative case follows the auxiliary: *as*, go, thou traitor; do thou go: or the auxiliary, with the objective case after it, is used: *as*, let him submit; let them be punished.

But in a negative †, imperative, interrogative, or explicative sentence, the adverbs ||, not, there, must be placed in the following

* The conjunction *that*, is often omitted and understood: See [*that*] thou tell no man. When it expresses the end or motive, it governs the verb in the conjunctive mode. In comparing the qualities of things, the latter noun following *than*, or *as*, is not governed by either of the conjunctions, but agrees with, or is governed by, the verb, or the preposition expressed or understood: *as*, he is wiser than you [*are*]; I am as tall as [*is*].

† It likewise frequently stands absolute, or independent of the rest of the sentence: *as*, to confess the truth, I was in fault; that is, that I may confess, &c.

‡ Two negatives destroy each other, or are equal to an affirmative: *as*, I will not have none, is as much as to say, I will have some.

|| The adverbs *when*, *while*, *after*, &c. being left out, the phrase is formed with the participle, independently on the rest of the sentence, and is called the case absolute: *as*, he coming in, I went away; that is, when he came in, I went away.

ing manner: Go not; do not go; let us not go; there was a man; was there not a man? do you believe it? do not you believe it? or don't you believe it?

EXERCISES of BAD ENGLISH, under all the RULES SYNTAX, to be made into good.

Examples under RULE I.

A verb must agree with its agent or nominative, in number and person.

I loves study.—James do not.—Thou is playing.—We writing our theme.—I has said my lesson.—He art repeating his.—We has done.—A wicked son are a reproach to his father.—Fortune favour the brave.—Pains endures long.—Pleasure are short.

Examples under RULE II.

Adjectives in English, having no variation of gender, number, &c. cannot but agree with their substantives in these respects: except some of the pronominal adjectives; which, having the plural number, must agree in number with their substantives.

Those is a pleasant garden.—This are my pens.—Which of this books is your's?—Those.—Every trees is known its fruit.—Each men shall repent it.—Either friendship, self-love have made him do it.—White and black is opposite colour.

Examples under RULE III.

The relative must agree with its antecedent in gender, number, person, and case.

*Which art thou, O man! that presumest on thine own folly.
The thoughtless man bridled not her tongue.
The man of which he complains, is an honest man.
He will not hear of the misery to whom I am reduced.
I know which relation she is.—The reason whom I rely upon.—That is a beautiful woman; he has fine black eyes*

is the wife of Mr. Goodman, with whom I is well acquainted.—The misery to whom you have reduced me, are supportable.—Cyrus asked him, Which that God was, of which he begged assistance?—He has procured the place to whom she aimed at.

Examples under RULE IV.

A verb active or transitive, governs the noun or pronoun following it, in the objective case.

Trust no man before thou hast tried he.—Many people have seen they.—I like she very well.—Let they submit to laws.—What will you have I do?—I cannot please she thou both.—I esteems that man better than this.

Examples under RULE V.

The substantive verb to be, governs a nominative after it: except when it is in the infinitive mode.

Who is there?—It is me.—I am him which did it.—'Tis him which have seen it.—Xenophon was a learned philosopher.—Who is thee?—Ye are them.—It was him that did

Examples under RULE VI.

The present participle governs the same case after it, as the verb from which it is derived.

excuse you from seeing they.—He was accused of not seeing he well; and I commends him for justifying his-self. He is incapable of treating she ill.—He art quite disgraced, seeing they against him.—He am sure of succeeding in him undertaking.—In obeying they, you do well.

Examples under RULE VII.

When two substantives come together, which belong to one another, the thing to which the other belongs, is placed first, in the possessive case, or else last, with the preposition of before it.

Diana anger was Actæon death; and Helen beauty was destruction of Troy's.—Socrates wisdom, Ulysses cunning.

ning, and Achilles valour, are famous in poets works, and historians writings.

Give that to Cæsar which is Cæsar, and to God that which is God.

Shew me the way to St. Paul.—This is the way to James.

The river's Thames is not comparable to the Seine.

Tomyris' Queen of the Scythians, ordered Cyrus head to be cut off.

Examples under RULE VIII.

The present participle, having the definite article the before it, becomes a substantive, and governs the preposition of after it.

Learning of languages are very difficult.—The learning of languages is difficult.—The Romans enlarged their country by defeating of their neighbours.—By exercising of our faculties, they is improved.—Wearing of lace are not very elegant.

Examples under RULE IX.

When one verb immediately follows or depends upon another, the latter is put in the infinitive mode, with the preposition to before it: except before the following verbs; bid, dare, feel, hear, let, make, need, see, and sometimes have.

He deserves to be encouraged.—Try to comfort her.—He dares not to tell.

She let him to go away.—I saw him to come.—She would have him to come.—He were obliged to do it.—I dares not to stay.

He is quite discouraged to see her against him.—He had rather to starve than to work.—I have not any design to marry him.—I am used to walk every day.

Examples under RULE X.

Prepositions always govern the objective case after them.

We walked from Canterbury's to Rochester.—They walked from street's to street.—I shall arrive before he.—Walk

I, or stay behind he.—He drank to they, and not to
I shall wait upon ye to the park's.

Examples under RULE XI.

*Two or more nouns, of the singular number, joined together
by a conjunction copulative, require verbs and pronouns of the
plural number.*

Virtue and vice has different consequences.

Neither your love nor your hatred concern I.

The King, the parliament, and the whole nation wishes for

The Princes of Germany, the Emperor, and the Queen
of Hungary, is for peace; but the maritime powers and the
King of France is against it.

He and you is to blame.—Drinking, eating, and sleeping
are necessities essential to man.

Wisdom and courage is fine ornament.

John and James was both here this morning.—He art ve-
rily honest men.

And William has give him that.

Examples under RULE XII.

*The relative is the nominative case to the verb, when no o-
ther nominative comes between it and the verb.*

The dog who have followed you is mine.—The watch
which you gavest me is lost.—The man who sold it to ye is
a rogue.

He sees nothing to whom he can apply his-self.

He will see a man whom is going to fall.

The play whom they acted did not take.

He esteems that man which is my friend.

Examples under RULE XIII.

*When there is a nominative case between the relative and the
verb, the relative must be put in that case which the verb, or
noun following, or the preposition going before it, used to go-
vern: as, the man whom I esteem; he whose bounty relieved
the man to whom you spake.*

The ladies which you want see is in the country.

You

You see the person who you has harboured and fed, to who you hath lent so much money.

Old age are a tyrant whom forbid upon pain of death the pleasures of youth.

He who you hate am your friend.

An affront is but an imaginary evil to he whom suffers and can only truly offend he which offers it.

Give to they you loves.—'Tis he says so.

It is not what I thoughtest.

Examples under RULE XIV.

When the relative comes after two words of different persons, it may agree in person with either: as, I am the man who command you; or, I am the man who commands you.

I am the person who declare and affirms the truth.

Thou art the man who toldest me that news, and who thou wast present.—I am he who dare tell thou thy fact and who fears not your resentment.—I believe you not.—thy way.—Thou art an impostor, and you deserve be punished.

Examples under RULE XV.

Conjunctions copulate like cases, and the same mode time of verbs: as, I saw him and her together, and they were talking of me.

People forgives as long as them love.—You and he are blame.—I and him am also culpable.—He came and told that you and him was gone into the country.

I wonderedst he had done that.

Do thou think thou can find a woman without fault. It are very certain we can make our own happiness, and it was within ourself.

I came yesterday, and tell him I will not do it.

He is so experienced a soldier as a cunning statesman.

Augustus were not perhaps a greater man as Anthony but he was more fortunate than him.

She has as much fortune and beauty as her cousin.

She is not so cunning as him.

The Loire is longer than the Seine; but it is less rapid than the Rhone.—The Thames is not as rapid than the Rhine.

It is so easy to do good than to do evil.

Your father is richer than my.

He is less to be pitied as if he had lost his health, or the use of his limbs, so his brother has.

I am older as you by ten years.

He is so tall than me; but not as tall as his brother.—He is taller as I.—The richer you is, more covetous you is.—He is not as tall as you than three inches.

Examples under RULE XVI.

The infinitive mode frequently does the office of a substantive: as, 1st, In the nominative, to walk is healthful; 2dly, In the objective: as, boys love to play.

To be good are to be happy.—To seek revenge is painful.—To praise princes for virtues whom they has not, are abusing them with impunity.—To remember past pains are pleasant.

Examples under RULE XVII.

If a question be asked, the nominative is placed after the principal verb, or after the auxiliary, when used with one.

What crime has done the man? The wise man has he always virtue for his mobile?—What one can do in such a case?—

Is come the woman of which you told me?—What one can do in this case?

Examples under RULE XVIII.

In an imperative sentence, &c.

Let stay me here, I pray you.—Let go us immediately.—Come do thou hither.—Do let go him.—Let not us go not hither.—Let not me see it.—Let not they see it.—Believe it they not.—Was a man there who said so?—A man there was who told it me.

PROMISCUOUS EXERCISES.

LESSON I.

Commune with thyself, O man! and consider wherefore wert made.

Justice

Justice and mercy waits before God throne ; benevolence and love enlighteneth his countenance.

Who art like the Lord in glory ? Who in power shall contend with the Almighty ?

All thing proceedest from God : Order, grace and beauty springs from his hand.

The voices of wisdom speak in all his works ; but the human understanding comprehend it not.

LESSON II.

The thoughtless men bridle not his tongue : She speaketh random, and art entangled in the foolishness of his own words.

The first steps towards being wise, art, know that thou art ignorant ; and if you wouldest not to be esteemed foolish in other judgment, cast you off a folly of being wise in your own conceit.

It are notorious to philosophers, that joy and grief can hasten and to delay time.—Mr. Locke are of opinion, that a man in greater misery mayest so far lose her measure, that to think the minute an hour ; or in joy makes an hour the minute.

LESSON III.

God have endue thou with wisdom to maintain your dominion ; he hath fit thou with language, to improveth by society ; and exalt your mind with the powers of meditation to contemplate and adores him inimitable perfections.

And in the laws he hath ordain than the rule of thy life so kindly has him suit your duty to thy nature, as obedience to him precepts are happiness to yourself.

The higher and the low, the rich and the poorer, the wise and the ignorant, then the soul shall have shook off the cumbrous shackles of that mortal life, shall received from the sentence of God the just and everlasting retribution according to his works.

LESSON IV.

Vaunt not of thy body, because it were first form ; nor of your brain, because wherein your soul resideth.—Not is any master honourabler as its walls ?

The ground must be prepare before corn is plantedst :
A potter must build his furnace before he can makes his por-
celain.

Three man alone can to speak.—Wonder at your glorious
privilege ; but pay to he which give thou it a rational and
welcome praise, teaching your childrens wisdom, instructing
the offspring of thy loins with piety.

Simonides saidst, the more longer he consider the nature of
God, the more obscurer a thing seem to he.

A fool mocks the most wisest philosopher.

LESSON V.

We has no more as an hundred pound Sterling, and him
we little lesser but two hundred guinea.

There no is fool as troublesome than him which hast wit.

Them be of lesser size as your.—Trier is the most oldest

cities in all the Germany.—The right hands art more

stronger as a left ; but a middle fingers is the most longest.—

Will neither tell he or you that I thinks.

It is indifferent whether a man can dance nor no ; but

there is an absolute necessity that his mind is formed.

They has been threaten with the prince resentment.

He teaches he French, and him learned very well.

LESSON VI.

Death pity none ; neither rich or poor.

If he outlives his brother, he is to have the place.

Never promise to do the thing, when it not is to your
power to do them.

He presume think his-self more wiser as his betters.

He has cause no to be angry with he ; but he is not wont
to be idle.

Men do not distinguished enough between a demonstra-
tion, the proof, and the probability.—A demonstrations sup-
pose the contradictory idea impossible.—A proof of the fact

when all a reasons inclines we believe, without any pre-
tence of doubting.—A probability art when a reasons for

doubting are more stronger as them for doubting.

To

To demonstrate, are not only prove that a thing are, but besides a impossibility of it not being.

LESSON VII.

Sovereignty and ranks is more necessary evil to keeps passions within bounds.

Commonalty oughtest to is contented to deserve a inward esteem of men by his simple and modest virtue: And the great ought be convince, that outward respect only will be pay they, unless they has true merit. By that mean, a farmer will be not exasperated to their low estate; neither will the others prides themselves in his greatness.—Men will be sensible, that Kings is necessary; and Kings shall not forgotten, that them is man.

No state cannot to subsist without subordination.

The supreme authority, of what nature soever it is, are the necessary evils, to prevent a more greater evils.

LESSON VIII.

There nothing is as common than to find a man, when in the general observation of her carriage, you takes to be a uniform tempers, subject to such a unaccountable starts of humour and passion, as he is so much unlike himself; and differs so much from a man you first thoughtest him to be, any two distinct person can to differ from each others.

One would thinks, as the larger a company is in whom are engage, the more greater variety of thought and subjects would be started in discourse.

The vain delight to speak of his-self; but he not saw that other likes not hear him.

If he has did any things who is praise worthy; if he professeth that are worthy of admiration, his joy are to proclaim it, his pride art to hear it report. The desire of such a reward defeat itself. Men not says, behold, he have done it; see, he possess it; but, mark, how proud he are of it.

LESSON IX.

If there is the vice more great as the hoarding up riches it is employing of them to useless purposes.

It were more difficulter to be well with riches, as to be at ease under a want of they. Man govern his-self much more easier in poverty as in abundance.

He which give away their treasure wisely, gave away his troubles: He that retain their increase, heap up sorrow.

The feeling an injury must to be previous to revenging of

But the noble mind disdain say, it hurts I.

If the injury is more below thy notice, he which do it to thee, in that make his-self so: Would enter thou the lists of our inferiors?

Disdain a man that attempteth wrong thou: Contemn he which wouldst give thee displeasure.

LESSON X.

Revenge are more detestable: What cruelty then is? Lo, he possess a mischiefs of the other; but he want even a pretence of its provocations.

Man disown it, as not of their nature; them is ashamed of it as a stranger to his hearts: Do not it call they inhumanity?

The hero lift their sword against the enemy which resist; no sooner do he submit, as he are satisfied.

The more noblest employment of a mind of man, are a variety of works of his Creator.

To he who the science of nature delight, all object bring a proofs of his God:—Every things who proveth it, a cause of adoration.—We must manage fortune, so with:—Enjoy him when she is good; to take patience when he is bad; and never used greater remedies without extreme need.

Of PUNCTUATION.

Punctuation is the art of pointing, or of dividing a discourse into periods by points, expressing the pauses to be made in the reading thereof, and regulating the cadence or modulation of the voice.

* 4 G

The

The six following, are the principal stops * or pauses * in sentence; viz. the comma (,) the semicolon (;) the colon (:), the period or full point (.) the note of admiration (!) and the note of interrogation (?).

1. The comma † (,) is a pause in reading, till you may take one, and is mostly used to distinguish nouns, verbs, adjectives and adverbs: as, *It is very difficult to make fine pictures, handsome statues, good music, good verses.*

2. It likewise prevents ambiguity in the sense: as, *Epistolary writing, by which a great part of the commerce of the man life is carried on, was esteemed by the Romans a liberal and polite accomplishment.*

3. When an address is made to a person, answering to the vocative case in Latin, a comma is placed before and after the noun: as, *Commune with thyself, O man! and consider wherefore thou wast made.*

The semicolon, ‡ (;) a pause double in duration of the comma, is used to distinguish the different members or parts of sentence: as, *A vain hope flattereth the heart of a fool; he who is wise, pursueth it not.—Be grateful to thy father, he gave thee life; and to thy mother, for she sustained thee.*

The colon, § (:), a pause triple in duration of the comma, shews the preceding sentence to be perfect or entire, or that some remark, farther illustration, or other matter connected therewith, is subjoined: as, *He who giveth away treasure wisely, giveth away his plagues: he who retaineth it increase, heapeth up sorrow.*

** The modulation of the voice, in reading, is affected by these points demanding a cadence or elevation, in correspondence with the sense.

To give certain, invariable rules for this purpose, is what I do not pretend to; but the following, inserted occasionally under the pauses as they occur, I have found to be pretty general, in the course of my teaching.

† In reading prose, or verse, the voice must be almost always elevated at a comma.

‡ In comparative and subjunctive sentences, (the latter being introduced by the adverb *when*.) whether the members be separated by a semicolon, or colon, the voice must be elevated as at a comma.

In other cases, the semicolon very often demands a depression or cadence of the voice.

§ The colon, except in comparative sentences, always requires a cadence of the voice, equal to that of the period.

When an example, or a speech, is introduced, and particularly before things compared, or contrasted, the colon is used: as, *Poorness of spirit will actuate revenge; greatness of soul despiseth it: Nay, it doth good unto him who intended to be disturbed it.—As the tulip, which is gaudy without smell, conspicuous without use: so is the man who setteth himself up on high, having no merit.*

The period, or full point, (.) a pause quadruple in duration the comma, and the longest pause, denotes a full and perfect sentence, which is always distinguished by this point: as, *noble spirit disdaineth the malice of fortune: his greatness of soul is not to be cast down.*

The note of admiration*, or exclamation (!) is used to express wonder, or exclamation: as, *Who art thou, O man! who presumest on thine own wisdom?*

The note of interrogation† (?) is used to shew when a question is asked: as, *What day of the month is this?—It likewise distinguishes a real question from a sentence in the imperative mode: as, Do you hear me?*

Besides the above points, there are other marks made use of in books and writing, as references, or to point out something remarkable or defective: as,

Accent, (') placed over a vowel, or the last consonant of a syllable, shews the stress of the voice in pronouncing a word to be on that syllable, over, or immediately before which it is placed.

Apostrophe (") is a comma put at the top of a word, to denote the omission of a letter, for the sake of a quicker pronunciation: as, *plac'd*, for *placed*, *ne'er* for *never*.

Asterism, or *Asterisk* (*) a star and *parallel* (||) direct to the note at the foot of the page:

4: Obelisk;

The note of admiration requires sometimes an elevation, and sometimes a depression of the voice.

Interrogative sentences require an elevation of the voice, except the question be asked by the pronouns *who*, *which*, *what*, or the adverbs *how*, *much*, *how many*, *where*, *when*, &c. for, in these cases, you must use a moderate cadence to your voice, and let the pause be governed by the sense of the subject.

4. *Obelisk*, or *dagger* (+) refers likewise to some note in the margin, &c. and in dictionaries, it commonly shews a word to be obsolete.

5. The *index*, or *hand* (☞) points to some very remarkable passage.

6. *Breve* (˘) over a vowel, denotes that it sounds short.

7. *Circumflex* (ˆ) is placed over a vowel, to denote a long syllable: as, *Eu-phrá-tes*.

8. *Diæresis* (¨) two points placed over two vowels in a word, parting them into two syllables.

9. *Hyphen* (-) a short line, to join syllables or words together.

10. *Parenthesis* *, marked thus, () serves to include a sentence which might be left out, without any prejudice to the sense of the sentence; notwithstanding it is necessary for explanation thereof: as, *Pardon me, (added she, embracing me,) I now believe what you say.*

11. *Bracket*, or *crochet*, thus, [] includes such a word from the sentence as serves to explain the word immediately preceding: as, *A treatise of [concerning] English Grammar.*

12. *Paragraph* (¶) denotes the beginning of a new subject.—The pause here may be greater than at a period.

13. *Section* (§) is used to divide a chapter into less particular arguments.

14. *Ellipsis*, marked thus, (- - - or —) denotes that part of a word is left out: as, *K—g* for *King*.

15. *Caret* (Λ) is placed underneath a line, to shew that some letter, word, or sentence, is left out by mistake; it must be taken in exactly in that place.

16. *Quota*

* The parenthesis requires a pause equal in duration of a semicolon, and the words contained therein must be pronounced in a lower tone than the foregoing part of the sentence; at the end whereof, the voice should be elevated as at a comma, and the following part of the sentence begun in the same tone as the former.

It is impossible to define the precise quantity or duration of each of the foregoing pauses, as a discourse may be read in a quicker or a slower time: Nor has any one ever attempted to lay down certain rules for placing a just cadence in speaking or reading.—He who would learn to read properly, must attend carefully to those who are celebrated for reading and speaking well. If he have a good ear to music, there is no doubt but he will be master of it in a reasonable time.

16. *Quotation* (") is a double comma reversed at the beginning of a line, which shews, that a passage is quoted or transcribed from some *author* in his own words.

EXPLANATION of common ABBREVIATIONS or CONTRACTIONS of WORDS.

B. Artium Baccalaureus, <i>Bachelor of Arts.</i>	E. g. Exempli gratia, <i>as for example.</i>
bp. Archbishop.	Esqr. Esquire.
acct. Accompt.	Exr. Executor.
D. Anno Domini, <i>in the year of our Lord.</i>	F. R. S. Fellow of the Royal Society.
M. Artium Magister, <i>Master of Arts; or Anno Mundi, in the year of the world.</i>	Gen. General.
P. G. C. Astronomy Professor of Gresham College.	Gent. Gentleman.
A. Bachelor of Arts.	G. R. Georgius Rex, <i>George the King.</i>
art. Baronet.	Id. Idem, <i>the same.</i>
D. Baccalaureus Divinitatis, <i>Bachelor in Divinity.</i>	i. e. id est, <i>that is.</i>
p. Bishop.	I. H. S. Jesus Hominum Salvator, <i>Jesus Saviour of Men.</i>
V. Blessed Virgin.	J. D. Jurium Doctor, <i>a Doctor of Laws.</i>
C. C. Corpus Christi College.	Kt. Knight.
Cent. Centum, <i>a hundred.</i>	L. Liber, <i>a Book; and Libræ, Pounds.</i>
apt. Captain.	L. D. Lady Day.
chap. Chapter.	Lieut. Lieutenant.
cit. Citizen.	L. L. D. Legum Doctor, <i>Doctor of Laws.</i>
col. Colonel.	L. S. Locus Sigilli, <i>the Place of the Seal.</i>
P. S. Custos Privati Sigilli, <i>Keeper of the Privy Seal.</i>	Ldp. Lordship.
S. Custos Sigilli, <i>Keeper of the Seal.</i>	m. manipulus, <i>a handful.</i>
cred. Creditor.	M. A. Magister Artium, <i>Master of Arts.</i>
D. Doctor in Divinity.	M. B. Medicinæ Baccalaureus, <i>Bachelor of Physic.</i>
denarius, <i>a penny.</i>	Messrs. Gentlemen.
dec. or iober, <i>December.</i>	
ditto, <i>the same.</i>	

M. D.

- M. D.** Medicinæ Doctor, *Doctor of Physic.*
M. S. Memorizæ Sacrum, *Sacred to the Memory.*
Mr. Master.
Mrs. Mistress.
MS. Manuscript.
MSS. Manuscripts.
N. Note.
N. B. Nota Bene, *Mark well.*
n. l. non liquet, *it appears not.*
Nov. or 9ber, *November.*
N. S. New Style.
Obt. Obedient.
Oct. or 8ber, *October.*
O. S. Old Style.
Oxon. Oxford.
Parl. Parliament.
Per cent. per centum, *by the hundred.*
Philom. Philomathes, *a lover of Learning; or Philomatheticus, a lover of Mathematics.*
P. M. Post Meridiem, *Afternoon.*
P. M. G. Professor of Music at Gresham College.
Prof. Th. Gr. Professor Theologiæ Grasshamienfis, *Professor of Divinity at Gresham College.*
P. S. Postscript.
Q. Question, *Queen.*
q. Quadrans, *a farthing.*
q. d. quasi dicat, *as if he should say.*
q. l. quantum libet, *as much as you please.*
q. s. quantum sufficit, *a sufficient quantity.*
R. Rex, *King.*
Reg. Prof. Regius Professor *King's Professor.*
Rev. Reverend.
Rt. Wpful. Right Worshipsful.
Rt. hon. Right honourable.
S. South, and Solidus, *a Shilling.*
S. or St. Saint.
S. A. Secundum Artem, *according to Art.*
Sept. or 7ber, *September.*
Servt. Servant.
Sol. Solution.
Sr. Sir.
ſ. semissis, *half a pound.*
S. T. P. Sacro-sanctæ Theologiæ Professor, *Professor of Divinity.*
v. vide, *see, verse.*
viz. videlicet, *that is to say.*
Wp. Worship.
Xmas. Christmas.
Xn. Christian.
Xpher. Christopher.
ye. the.
yn. then.
ym. them.
yr. your.
ys. this.
yt. that.
& et. and.
&c. et cetera, *and so forth and the rest.*

DIRECTIONS concerning the CAPITALS.

The *capitals* or great letters must never be written in the middle of any word, but only at the beginning, and in the following cases.

1. At the beginning of any writing, book, epistle, chapter, verse, note, bill, and after a period or full stop, and where a sentence begins.

2. At the beginning of all proper names of persons and places; ships, rivers, mountains, titles, professions, and callings. In short, every substantive, whether proper or common, may begin with a capital letter in writing, but not in printing.

3. At the beginning of every line in poetry and blank verse.

4. All names belonging to the Trinity, and any word which signifies God, must begin with a capital letter: as, *GOD the Father*, *GOD the Son*, and *GOD the Holy Ghost*: *Jehovah*, *Almighty*, *Divine Being*, &c.

5. At the beginning of any remarkable saying, quoted from an author, though not after a full stop.

6. Articles, pronouns *, verbs, adjectives, adverbs, conjunctions, and interjections *, must never be written with a capital, unless such words begin, or come immediately after, a period.

Directions for addressing persons of every rank and denomination, either in writing or discourse.

Beginnings of Letters.

To the KING. *Sire*, or *Sir*; or, *Most gracious Sovereign*; *May it please your Majesty*.

To the QUEEN. *Madam*; or, *Most gracious*, &c.

To the PRINCE of WALES. *Sir*; or, *May it please your Royal Highness*.

To the PRINCESS of WALES. *Madam*; or, *May it please your Royal Highness*.

To

Except the pronoun *I*, and the interjection *O*, which must always be written with a capital,

Beginnings of Letters.

To the PRINCESS DOWAGER. *Madam; or, May please your Royal Highness.*

Note, All Sovereigns' sons and daughters, brothers and sisters, must have the title of Royal Highness. And the rest of the royal family, Highness.

To a DUKE. *May it please your Grace.*

To a DUCHESS. *Ditto.*

To a MARQUIS, EARL, } *My Lord; or, May it please your*
VISCOUNT, LORD. } *Lordship.*

To a MARCHIONESS, an Earl's } *May it please your Lady*
wife, Viscountess, or a Lord's wife. } *ship.*

To the Archbishops. *May it please your Grace; or, Lord.*

To the rest of the Bishops. *My Lord; or, May it please your Lordship.*

To the Dean, Arch- } *Reverend Doctor; Mr. Dean.*
deacon, or Chancellor. }

To the rest of the Clergy. *Reverend Sir.*

Note, The sons of Dukes, Marquisses, and the eldest sons of Earls, have, by courtesy, the title of Lord, and Right Honourable: and the title of Lady is given to the daughters; Madam; or, May it please your Ladyship.

The younger sons of Earls, the sons of Viscounts and Barons, are styled *Honourable*, and are Esquires. The daughters are styled *Honourable*.

The title of *Honourable* is likewise conferred on such persons as have the King's commission, upon those gentlemen who enjoy places of trust and honour, and on incorporate bodies: as, *the United East India Company, the South Sea, and Bank of England ditto.*

The title of *Right Honourable* is given to no common person except to those who are members of his Majesty's Most Honourable Privy Council, and the three Lord Mayors of London, York, and Dublin, and the Lord Provost of Edinburgh, during their office.

Beginnings of Letters.

To a Member of Parliament. *May it please your Honour.*
 To the Right Honourable } *My Lord; or, May it please*
 the Lord Mayor of London. } *your Lordship.*

Note, That Generals, Admirals, and Colonels, and all field-officers, are Honourable.

All other officers, either in the army or navy, have only the title of the commission they bear; set first on the superscription of the letters, and at the beginning, *Sir; or, Honoured Sir; or, May it please your Honour.*

An Ambassador. *May it please your Excellency; or, Sir.*

All Privy Counsellors, and Judges } *Right Honourable.*
 who are Privy Counsellors, are }

The whole Privy Council together, are styled *Most Honourable.*

Baronets are, *Honourable.*

It is usual to call a Knight, *Honourable; and the wives of Knights and Baronets, Ladies.*

Justices of the Peace, Sheriffs, and Recorders, have the title of *Esquire, and Worshipful.*

The Aldermen and Recorder of London, and all Mayors of Corporations, except Lord Mayors, are, *Right Worshipful.*

All Governors under his Majesty, are styled *Excellency.*

The Lords in Parliament. *My Lords; or, May it please your Lordships.*

The Commoners. *May it please your Honours.*

SUPERSCRPTIONS or DIRECTIONS of LETTERS.

To his Most Sacred MAJESTY; or, To the KING's Most Excellent MAJESTY.

To her Most Sacred MAJESTY; or, To the QUEEN's Most Excellent MAJESTY.

To his Royal Highness the Prince of Wales.

To her Royal Highness the Princess, &c.

To her Royal Highness the Princess Dowager of Wales.

To his Majesty's sons, daughters, brothers, and sisters, To his Majesty's Royal Highness, &c.

Supercriptions or Directions of Letters.

To the rest of the royal family. *Highness.*

To his Grace the Duke of R—b.

To her Grace the Duchess of N—d.

To a Marquis, Earl, } To the Right Honourable the Marquis of —; Earl of —; Lord Viscount, Lord. } Viscount F—b; the Lord H—w

To a Marchioness. To the Right Honourable the Marchioness of —.

An Earl, or Viscount's wife. To the Right Honourable the Countess of —; the Viscountess of —.

To a Lord's wife. To the Right Honourable the Lady, —.

To the daughter of a Duke, } To the Right Honourable the Marquis, and Earl. } Lady Anne F—b

The wives of Vice and Rear Admirals, Ambassadors, &c. } To the Right Honourable Mrs. —

The wives of Lieutenant-Generals, Major-Generals, and Brigadier-Generals, are, } Honourable

To the Parliament, (the Upper House). To the Right Honourable the Lords Spiritual and Temporal in Parliament assembled.

Ditto, (the Lower House). To the Honourable the Knights, Citizens, and Burgesses in Parliament assembled.

To the Speaker of ditto. To the Right Honourable A. Esq; Speaker of the House of Commons.

To an Archbishop. To his Grace the Archbishop of Canterbury; or, To the Most Reverend Father in God, A. Lord Archbishop of Canterbury.

To other Bishops. To the Right Reverend Father in God B. Lord Bishop of W.

To the Clergy. To the Reverend B. A. D. D. Dean F. or Archdeacon, or Chancellor of O. or Prebendary, &c.

To the Reverend Mr. A. B. at C.

To the Soldiers and Navy. To the Honourable A. B. Lieutenant-General of his Majesty's Forces.

Note, In the army, all noblemen are styled according to their rank, to which is added their employ.

Superscriptions or Directions of Letters.

All inferior officers should have the name of their employment set first: as,

To Major C. D. &c.

To Captain E. F. &c.

To incorporate Bodies. *To the Honourable the Court of Directors of the United Company of Merchants trading to the East Indies.*

To the Honourable the Governor, Deputy-Governor, and Directors of the Bank of England.

To the Gentry. *To B. C. Esq;*
of Carham.

To Mr. I. K.
Berwick.

To Men of Trade } *To Doctor A. B. Physician,*
and Professions. } *Kelfo.*

To Mr. C. D.
Merchant,
Berwick.

To Mr. E. F.
Ironmonger,
Cheapside,
London.

To Messrs. Robson and Co.
Bankers,
London.

F I N I S.

English Grammar in the English Language.

inferior officers should have the name of their employer.

To Mr. C. D. 2d.

To Mr. E. F. 2d.

inferior officers should have the name of their employer.

inferior officers should have the name of their employer.



To Mr. A. B.

London.

inferior officers should have the name of their employer.

To Mr. C. D.

London.

London.

To Mr. E. F.

London.

London.

London.

To Mr. A. B. and Co.

London.

London.

Innumerable Sins bring

Kings may command

Learning and Virtue

Monuments of Learning

Nothing is commendable

Opinion is what Man

ing equal Punishments.

d but Subjects must obey.

are noble Ornaments.
Perry scrips

ing endure longest.

able which is dishonest.

an takes for Truth?
Perry scrips

Poverty requireth but one Virtue which

Quiet Men have quiet Minds and

Revenge is painful in the Intent

Submit yourselves to the government

Triumph Applause and Acclamations

Unite esteem to thy Admiration and

which is Patience to support it.

ids and enjoy real Contentment.

tent & dangerous in the Execution?
Business hand.

Government and Authority of God.

mation are valuable to mankind.

n and Friendship to thy Love?
Business hand.

Wisdom being more valuable,

Experience is the Touchstone of

Youth commonly postpone. D

1, 2, 3, 4, &

Zealously endeavour to pro

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Perry scrip.

Envy no man's
Fortune favour

God's wisdom
Honour your

is happiness.

ours the brave.

Perry script

is infinite.

our parents.

Perry script